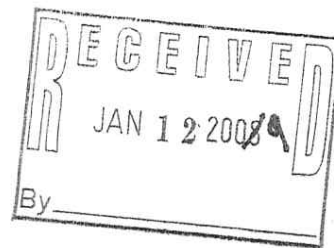




RANDOLPH SCOTT & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS, INC.



January 2, 2009

Auditing and Monitoring Section
State of California
Office of Emergency Services
3650 Schriever Avenue
Mather, CA 95655

To Whom It May Concern:

On behalf of our client, **Community Action Partnership of Madera County, Inc.**, I have enclosed a copy of the Report on Examination of Financial Statements and Additional Information for the year ended June 30, 2007.

If you have any questions, please feel free to call.

Sincerely,

Karen Irvine
Office Manager

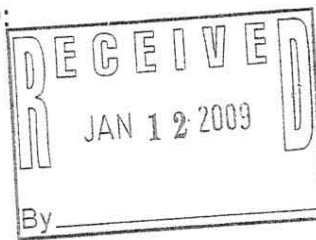
Enclosure

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

REPORT ON EXAMINATION
OF FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

DATE RECEIVED:



AUDIT REVIEW #(s) 04406

Assigned To: MRC Millan

Date Reviewed: 1/13/09

Reviewer's Initials: JM

Date Review(s) Completed: 1/13/09

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COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

GENERAL INFORMATION

YEAR ENDED JUNE 30, 2008

Agency Name: Community Action Partnership of
Madera County, Inc.

Address of Agency: 1225 Gill Avenue
Madera, CA 93637

Type of Agency: California Nonprofit Public Benefit
Corporation

State Department of Education
Contract Numbers:

C2AP-7036	Alternative Payment-Stage 2	CHST-7033	CCDF Health & Safety
C3AP-7036	Alternative Payment-Stage 3	CICD-5021	Increase Capacity
CAPP-7039	Alternative Payment	CIMS-7308	Instructional Materials
CCAP-7204	Infant Toddler Resource	CPKP-7003	Pre-Kindergarten & Family
CCEL-7020	Centralized Eligibility List	CPKS-7005	Pre-Kindergarten & Family
CCIP-7033	Child Care Initiative Project	CRRP-7034	Resource & Referral
CCTR-7207	General Child Care Center	CSCC-7142	CCDF School Age Resource
CECT-7033	Exempt Care Outreach	20-1361-0J	Child Care Food Program

Executive Director: Mary Jane Nabors
Chief Financial Officer: Donna Tooley

Report Period: Fiscal Year Ended June 30, 2008

Schedule Daily Hours: Varies

Number of Days Operating: Varies

November 30, 2008

Board of Directors
Community Action Partnership of Madera County, Inc.
Madera, California

INDEPENDENT AUDITORS' REPORT

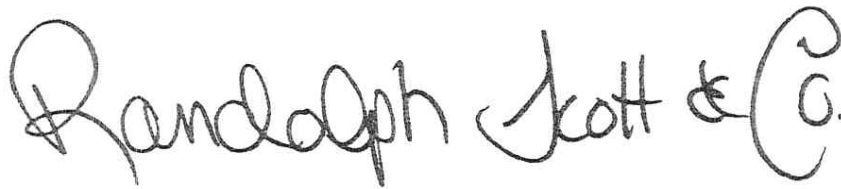
We have audited the accompanying statement of financial position of **Community Action Partnership of Madera County, Inc.**, as of June 30, 2008, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the **Community Action Partnership of Madera County, Inc.**'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from **Community Action Partnership of Madera County, Inc.**'s June 30, 2007 financial statements and, in our report dated November 16, 2007; we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Community Action Partnership of Madera County, Inc.**, at June 30, 2008, and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2008 on our consideration of **Community Action Partnership of Madera County, Inc.**'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The financial statements referred to in the foregoing opinion are set forth on pages 4 to 15, inclusive of this report. Our audit was performed for the purpose of expressing an opinion on the basic financial statements of **Community Action Partnership of Madera County, Inc.** taken as a whole. The accompanying schedule of expenditures of federal and state awards and other information is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the California Department of Education, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script that reads "Randolph Scott & Co." with a stylized "C" at the end.

Certified Public Accountants, Inc.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008
(With Comparative Totals For 2007)

<u>ASSETS</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total June 30, 2008</u>	<u>Total June 30, 2007</u>
CURRENT ASSETS				
Cash and Cash Equivalents (Note A)	\$ 1,403,470	\$ -	\$ 1,403,470	\$ 1,503,846
Grants Receivable	1,646,149		1,646,149	1,487,752
Accounts Receivable	34,537		34,537	49,964
Food Inventory	13,623		13,623	42,040
Prepaid Expenses (Note A)	106,069		106,069	35,988
Total Current Assets	<u>3,203,848</u>	<u>-</u>	<u>3,203,848</u>	<u>3,119,590</u>
PROPERTY AND EQUIPMENT (Note E)	3,012,960		3,012,960	2,797,028
INVESTMENT IN RETIREMENT PLAN	1,725,445		1,725,445	1,674,766
DEPOSITS	<u>7,880</u>	<u>-</u>	<u>7,880</u>	<u>4,880</u>
TOTAL ASSETS	<u>\$ 7,950,133</u>	<u>\$ -</u>	<u>\$ 7,950,133</u>	<u>\$ 7,596,264</u>
 <u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
Current Portion of Capital Leases (Note G)	\$ 21,067	\$ -	\$ 21,067	\$ 37,211
Current Portion of Note Payable (Note H)	4,703		4,703	4,410
Line of Credit (Note F)			-	-
Accounts Payables and Accrued Expenses	2,034,167		2,034,167	1,963,099
Due to Funder	49,473		49,473	36,513
CDE Reserve	15,534		15,534	18,535
Deferred Revenue	480,267		480,267	481,794
Total Current Liabilities	<u>2,605,211</u>	<u>-</u>	<u>2,605,211</u>	<u>2,541,562</u>
OBLIGATIONS UNDER CAPITAL LEASES (Note G)	2,048		2,048	23,115
NOTE PAYABLE (Note H)	69,732		69,732	74,058
RETIREMENT PLAN LIABILITY	1,389,537		1,389,537	1,275,261
COMMITMENTS AND CONTINGENCY (Note L)			-	-
NET ASSETS:				
Unrestricted / Undesignated	1,178,519		1,178,519	1,103,233
Property and Equipment	2,705,086		2,705,086	2,570,457
Temporarily Restricted		-	-	8,578
	<u>3,883,605</u>	<u>-</u>	<u>3,883,605</u>	<u>3,682,268</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 7,950,133</u>	<u>\$ -</u>	<u>\$ 7,950,133</u>	<u>\$ 7,596,264</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**STATEMENT OF ACTIVITIES****YEAR ENDED JUNE 30, 2008****(With Comparative Totals For 2007)**

	Unrestricted	Temporarily Restricted	Total Year Ended June 30, 2008	Total Year Ended June 30, 2007
REVENUES, GAINS, AND OTHER SUPPORT:				
Grant Income - Federal	\$ 13,152,923	\$	\$ 13,152,923	\$ 12,948,952
Grant Income - State	3,928,708		3,928,708	2,953,081
Grant Income - Local Govt.	1,253,068		1,253,068	230,001
Grant & Contract Income - Other	52,128		52,128	724,528
Inkind Donations (Note A)	1,845,934		1,845,934	1,630,128
Donations	90,776		90,776	91,562
Rental Income	16,666		16,666	3,517
Parent Fees	68,432		68,432	60,548
Investment Income				
Interest	1,161		1,161	18,198
Other Income	45,334		45,334	270,734
Net Assets Released From Restrictions (Note D):				
Satisfaction of Program Restrictions	8,578	(8,578)	-	-
Expiration of Time Restrictions			-	-
Total Revenues, Gains, and Other Support	20,463,708	(8,578)	20,455,130	18,931,249
EXPENSES AND LOSSES:				
Corporate	1,328,094		1,328,094	1,266,575
CSBG	292,144		292,144	161,331
Regional Head Start	4,049,143		4,049,143	4,208,261
Migrant Programs	7,560,828		7,560,828	6,220,837
Child Care Programs	6,924,808		6,924,808	6,510,415
Emergency Food & Shelter	259,321		259,321	336,789
Energy Program	355,832		355,832	446,134
Senior Services	90,945		90,945	89,806
Other Programs	944,754		944,754	855,279
Eliminations	(1,314,140)		(1,314,140)	(1,252,349)
Total Expenses and Losses	20,491,729	-	20,491,729	18,843,078
CHANGE IN NET ASSETS	(28,021)	(8,578)	(36,599)	88,171
ADJUSTMENTS TO NET ASSETS:				
Additions to Restricted Net Assets	484,639		484,639	2,864,357
Depreciation, Charged to Net Assets	(350,010)		(350,010)	(293,900)
NET ASSETS, Beginning of Year	3,673,690	8,578	3,682,268	1,023,640
Prior Period Adjustment (Note B)	103,307		103,307	-
NET ASSETS, Beginning of Year as restated	3,776,997	8,578	3,785,575	1,023,640
NET ASSETS, End of Year	\$ 3,883,605	\$ -	\$ 3,883,605	\$ 3,682,268

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
COMBINED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2008
(With Comparative Totals For 2007)

	Total June 30, 2008	Total June 30, 2007
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (36,599)	\$ 88,171
Adjustments to Reconcile Net Revenue and Support to Cash Provided by Operating Activities:		
Prior Period Adjustment (Note B)	103,307	-
Depreciation, net of amount charged to Net Assets (Note E)	19,265	305,591
(Gain)/Loss on Sale of Assets	18,935	-
(Increase) Decrease in Assets:		
Grants Receivable	(158,397)	(163,293)
Accounts Receivable	15,427	(28,622)
Food Inventory	28,417	(1,292)
Prepaid Expenses	(70,081)	186,349
Deposits	(3,000)	(15)
Investment in Retirement Plan	(50,679)	(243,696)
Increase (Decrease) in Liabilities:		
Accounts Payable and Accrued Expenses	71,068	214,540
Due to Funder	12,960	7,687
CDE Reserve	(3,001)	16,229
Deferred Revenue	(1,527)	332,294
Fixed Assets Liability	-	(92,409)
Retirement Plan Liability	114,276	106,024
Total Adjustments	<u>96,970</u>	<u>639,387</u>
Net Cash Provided (Used) By Operating Activities:	<u>60,371</u>	<u>727,558</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property and Equipment	(604,142)	(190,601)
Less Additions to Property & Equipment Charged to Net Assets	484,639	-
Proceeds Received on Sale of Asset	-	-
Net Cash Provided (Used) By Investing Activities:	<u>(119,503)</u>	<u>(190,601)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Capital Lease	-	-
Payments on Lease, less interest of \$3,232 & \$5,082 respectively	(37,211)	(34,402)
Payments on Note, less interest charged to restricted fixed asset liability in the amount of \$4,964 & \$5,239 respectively	(4,033)	(4,135)
Net Cash Provided (Used) By Financing Activities:	<u>(41,244)</u>	<u>(38,537)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(100,376)</u>	<u>498,420</u>
CASH AND CASH EQUIVALENTS, Beginning of year	<u>1,503,846</u>	<u>1,005,426</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 1,403,470</u>	<u>\$ 1,503,846</u>
NON-CASH ACTIVITIES:		
Interest Expense	\$ 3,232	\$ 5,082
Inkind Services	\$ 1,845,934	\$ 1,630,128

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Community Action Partnership of Madera County, Inc., (the Agency) was founded as a nonprofit public benefit corporation in December of 1965 as Madera County Action Committee, Inc. The Agency legally changed its name to Madera County Community Action Agency Inc. in April of 1999 and finally to Community Action Partnership of Madera County, Inc. in April of 2006. The Agency was organized for the purpose of directing available public and private resources for a coordinated effort in the prevention of poverty and the circumstances that perpetuate it. The Agency is primarily funded through federal, state and local governmental units.

Major Programs

Head Start: The head start program provides early education and services for low income children and families in Madera and Mariposa County. Services include child care, medical/dental screening, meals for children, mental health & disability services, and health and nutrition education.

Migrant Programs: The migrant programs provide early education and other services to low income children and families of migrant workers in Fresno and Madera Counties. Services include child care, medical/dental screening, meals for children, mental health & disability services, and health and nutrition education.

Child Care Programs: The child care programs provide child care and referral services for low income families. Other services provided include nutrition for children enrolled with family day care providers, educational and learning materials, and CPR and first aid classes to providers.

Basis of Accounting

The accounting records of the Agency are maintained on the accrual basis.

Accounting in accordance with SFAS 116 and 117

The Agency reports contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the asset contributed. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES–
(Continued)

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. Fund accounting is the procedures by which resources for the various programs are classified for accounting and reporting according to the activities and objectives specified by donors, grantors, officials, and governing boards. Separate accounts are maintained for each fund.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net assets, and revenue and expenses for the reporting period. Actual results could differ from those estimates.

Fair Values of Financial Instruments

The following methods and assumptions were used to estimate the fair value of financial instruments:

Cash and cash equivalents: The carrying amount reported in the statement of financial position for cash and cash equivalents approximates its fair value.

Accounts receivable and accounts payable: The carrying amounts of accounts receivable and accounts payable in the balance sheet approximates fair value.

Notes Payable and lease obligations: The carrying value of the Agency's debt approximates fair value because of the variable of market interest rates.

Concentration of Credit Risk

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of uninsured cash balances. The Agency places its cash deposits with high-credit, quality financial institutions. At times, balances in the Agency's accounts may exceed the Federal Deposit Insurance Corporation (FDIC) limit of \$100,000.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE A-GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- (Continued)

Concentration of Credit Risk – (Continued)

The Agency has an agreement with West America Bank, which requires the bank to collateralize all deposits in excess of the first \$100,000 in demand deposits. An independent third party holds assets pledged as collateral by the bank under this agreement.

Concentration of Revenue Sources

During the year ended June 30, 2008, the Agency had four major revenue sources that together accounted for approximately 82% of the total revenue of the Agency. The major revenue sources include the Agency's Head Start Program, their two Migrant Head Start Programs and the California Department of Education grants included within the Child Care programs.

Cash and Cash Equivalents

Cash is defined as cash in demand deposit accounts as well as cash on hand. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and investments so near their maturity that the risk of changes in value due to changes in interest rates is negligible. These are generally investments with maturity dates within three months of their acquisition date. Not included as cash equivalents are funds restricted as to their use, regardless of liquidity or the maturity dates of investments.

Prepaid Expenses

Prepaid expense balances are calculated and adjusted at year-end to properly charge funds in the period benefited.

Property and Equipment

The Agency reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent of explicit donor stipulations about how those long-lived assets must be maintained, the Agency reports expirations of donor restrictions when the long-lived assets are placed in service.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES–
(Continued)

Property and Equipment – (Continued)

The Agency capitalizes all asset purchases of \$ 5,000 or more, except where a grantor may impose a different threshold.

The Agency records purchased property and equipment at cost on the date received. Property and equipment purchased in connection with the restricted funds are expensed during the grant period. These purchases are also capitalized in the equipment fund, and depreciated over their useful lives. Depreciation is shown as a reduction to the restricted net asset account. Retirements are reflected as decreases to the furniture and equipment account, with a corresponding reduction in restricted net assets. Title to those assets vests with the Agency subject to any restrictions or limitations placed on it by the specific original funding source.

As further discussed in Note E, property and equipment not purchased with grant funds are depreciated by the straight-line method over the estimated useful lives if the respective assets.

Vacation and Sick Leave Policy

Vacation benefits are accrued on a monthly basis. Employees may accumulate up to a maximum of 30 days (240 hours) of vacation. Benefits cease to accrue until the employee's accumulated hours drop below 239.

For full-time, regular and limited term employees, sick leave accrues at the rate of one day per month. Sick leave can be accumulated without limit. Part-time employees accrue sick leave on a pro-rated basis based on the number of hours worked.

Donated Materials and Services

Donated materials and services (In-kind) are reflected as contributions in the accompanying statements at their fair market value. A donation is allowable as In-kind under accounting principals generally accepted in the United States of America and grant funding terms and conditions if such materials or services would have been purchased if not provided by donation or if the service required specialized skills and are provided by individuals possessing such specialized skills. The types of in-kind donated to the Commission include volunteer services, mileage and supplies. The total in-kind contributions for the year ended June 30, 2008 were \$1,845,934

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES–
(Continued)

Allocation of Expenses

Expenses are allocated to various programs and support services in accordance with 45CFR74 and other statistical methods as determined by management.

Transfers

If a fund is no longer active, but has a fund balance or deficit, then the balance is transferred to another operating program.

Income Taxes

The Agency is exempt from Federal and State income tax under Section 501 (c)(3) of the Internal Revenue Code, and Section 23701(d) of the State of California Revenue and Taxation Code.

Summarized Information for 2007

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2007, from which the summarized information was derived.

NOTE B – PRIOR PERIOD ADJUSTMENT

The Agency adjusted their July 1, 2007 beginning net assets by \$103,307 due to an understatement in fixed assets. The Agency adjusted their beginning balances to account for assets that had been donated in a prior year.

NOTE C – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are part of the net assets of the Agency resulting from contributions and other inflows of assets whose use by the Agency is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Agency pursuant to those stipulations. At June 30, 2008 the Agency had no temporarily restricted net assets.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE D – NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net Assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. For the year ended June 30, 2008, net assets released from donor restrictions were as follows:

Continuing Special Needs	\$ <u>8,578</u>
--------------------------	-----------------

NOTE E – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2008 consisted of the following:

	<u>Cost/Basis</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Buildings and Improvements	\$ 2,785,636	\$ 664,278	\$ 2,121,358
Vehicles	1,171,591	870,964	300,627
Equipment	386,682	219,835	166,847
Capital Leased Equipment	121,903	99,498	22,405
Land	59,005		59,005
Land Improvements	30,603	10,880	19,723
Construction in Progress	322,995		322,995
	<u>\$ 4,878,415</u>	<u>\$ 1,865,455</u>	<u>\$ 3,012,960</u>

Total unrestricted depreciation expense for the year ended June 30, 2008 was \$ 19,265. As indicated in Note A, depreciation expense that was charged as a reduction in the Restricted Net Assets account was \$350,010.

Included in the total above are assets acquired under capital lease agreements. At June 30, 2008, the accumulated depreciation associated with the copier lease was \$26,151 and the accumulated depreciation associated with the phone system lease was \$73,347.

NOTE F – LINE OF CREDIT

The Agency renewed an unsecured, bank line of credit in January 2008, in the amount of \$150,000, with a maturity date of December 31, 2008. The line of credit's interest rate currently varies with the bank's index rate. At June 30, 2008, the interest rate was 6.75%. As of June 30, 2008 there is no balance due on the line of credit.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE G – OBLIGATIONS UNDER CAPITAL LEASES

At June 30, 2008, obligations under capital leases consisted of the following:

Copier lease with monthly payments of principal and interest of approximately \$691 through August 2009.	\$	9,986
Phone system lease with monthly payments of principal and interest of approximately \$2,683 through November 2008.		13,129
Subtotal		<u>23,115</u>
Less Current Portion		<u>21,067</u>
	\$	<u><u>2,048</u></u>

Future annual payments on the capital lease is as follows:

	<u>Copier</u>	<u>Phone System</u>	<u>Total</u>
Year Ending June 30:			
2009	\$ 8,250	\$ 13,414	\$ 21,664
2010	<u>2,062</u>		<u>2,062</u>
	10,312	13,414	23,726
Less amount representing interest	<u>326</u>	<u>285</u>	<u>611</u>
Total future principal payments	\$ <u><u>9,986</u></u>	\$ <u><u>13,129</u></u>	\$ <u><u>23,115</u></u>

NOTE H – NOTE PAYABLE

At June 30, 2008, the notes payable balance consisted of the following:

Note payable, secured by deed of trust with interest of 6.46% and principal due in monthly installments of \$781 through August 10, 2019.	\$	74,435
Less: current portion		<u>4,703</u>
Long-Term Portion	\$	<u><u>69,732</u></u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE H – NOTE PAYABLE – (Continued)

Future principal maturities on the note payable are as follows:

Year Ending: June 30, 2009	\$	4,703
2010		5,016
2011		5,350
2012		5,706
2013		6,085
Thereafter		47,575
	\$	<u>74,435</u>

NOTE I – DEFINED CONTRIBUTION PLAN

The Agency maintains a defined contributory retirement plan available for its employees which allows participants to make tax deferred investment contributions. The plan qualifies under the provisions of Section 403 (b) of the Internal Revenue Code of 1954, as amended. Total cash contributions made by the Agency to the Plan for the year ended June 30, 2008 were \$285,348. In addition, the Agency's Defined Contribution Plan Assets had an unrealized loss on investments of \$57,718 at June 30, 2008.

NOTE J – RELATED PARTY TRANSACTIONS

In accordance with state and local laws, the Madera County Board of Supervisors maintains an oversight role with the Agency. Additionally, the Agency's executive director is an employee of the County. The County also has executed contracts with the Agency to provide various services to the community. The Agency's management and the Board of Directors believe that all transactions with the County were made in the ordinary course of business on substantially the same terms as those prevailing at the time for comparable transactions with other agencies.

NOTE K – EMPLOYMENT AGREEMENTS

The Agency's full-time and regular part-time Regional/Migrant/Seasonal Head Start employees are members of the Service Employees International Union, Local 521. The collective bargaining agreement with this Union will continue through April 30, 2009.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

NOTE L – COMMITMENTS AND CONTINGENCY

Commitments

The Agency leases various office and facility space. Future obligations on non-cancelable leases are as follows:

Year Ending: June 30, 2009	\$ 361,024
2010	332,212
2011	280,913
2012	256,611
2013	256,611
Thereafter	<u>3,786,825</u>
	<u>\$ 5,274,196</u>

Total rent expense for the year ended June 30, 2008 was \$426,554.

Contingency

Grant awards require the fulfillment of certain conditions as set forth in the instruments of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Agency deems this contingency remote since by accepting the grants and their terms it has accommodated the objectives of the organization to the provisions of the grants. The Agency's management is of the opinion that the organization has complied with the terms of all grants.

ADDITIONAL INFORMATION

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2008

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Grant Amount	Amounts Earned
<u>U.S. Department of Agriculture:</u>				
<u>Pass-Through Program From:</u>				
<u>State of California - DSS</u>				
Temporary Emergency Food Assistance Program:				
10/1/06-9/30/07	10.550	MOU 04-6020	\$ 49,601	\$ 10,022
10/1/07-10/31/07	10.550	MOU 07-6031	4,133	4,133
<u>State of California - CDE</u>				
Child Care Food Program - Center Based	10.558	20-1361-0J	442,319	442,319
Total U.S. Department of Agriculture			\$ 496,053	\$ 456,474
<u>U.S. Dept. of Health and Human Services:</u>				
<u>Regional Head Start Programs</u>				
Madera County: 6/1/07 - 5/31/08	93.600	09CH0780/42	\$ 3,142,577	\$ 3,073,138
Madera County: 6/1/08 - 5/31/09	93.600	09CH0780/43	3,145,797	59,367
<u>Pass-Through Program From:</u>				
<u>State of California - DCSD</u>				
CSBG: 1/1/06-12/31/07	93.569	06F-4724	434,508	157,298
CSBG: 1/1/08-12/31/08	93.569	08F-4923	243,054	134,846
LIHEAP: 1/1/06-12/31/08	93.568	06B-5371	459,278	41,924
LIHEAP: 1/1/07-4/30/08	93.568	07B-5421	260,666	134,043
LIHEAP: 1/1/08-12/31/08	93.568	08B-5471	278,638	179,865
<u>State of California - CDE</u>				
Alternative Payment - Stage 2	93.575	C2AP-7036	146,360	131,426
Alternative Payment - Stage 3	93.575	C3AP-7036	607,533	571,908
Alternative Payment	93.575	CAPP-7039	910,737	910,737
CCDF Capacity Project	93.575	CCAP-7204	3,047	3,047
Centralized Eligibility List	93.575	CCEL-7020	68,030	68,030
Child Care Initiative Project	93.575	CCIP-7033	44,594	44,594
General Child Care Center	93.596	CCTR-7207	98,731	87,164
Exempt Care Outreach	93.575	CECT-7033	46,834	46,834
CCDF Health & Safety	93.575	CHST-7033	5,542	5,542
Continuing Special Needs	93.575	CICD-5021	20,853	8,578
Instructional Materials	93.575	CIMS-7308	3,464	3,464
Resource & Referral	93.575	CRRP-7034	23,494	23,494
CCDF School Age Resource	93.575	CSCC-7142	2,000	2,000
<u>State of California - DHS</u>				
Rape Prevention	93.136	05-45592	176,681	35,718
<u>County of Stanislaus</u>				
Madera Migrant Head Start: 3/1/07-2/28/08	93.600	09CM9788/10	2,617,765	1,844,730
Madera Migrant Head Start: 3/1/08-2/28/09	93.600	09CM9788/11	3,097,459	940,752
<u>Economic Opp. Commission of San Luis Obispo County, Inc.</u>				
Fresno Migrant Head Start: 9/1/06-8/31/07	93.600	09CM0151/16	4,284,482	1,260,006
Fresno Migrant Head Start: 9/1/07-8/31/08	93.600	09CM0151/17	4,388,569	2,596,300
Total U.S. Department of Health & Human Services			\$ 24,510,693	\$ 12,364,805
<u>U. S. Department of Labor:</u>				
<u>Pass-Through Program From:</u>				
<u>Madera Co. Superintendent of School</u>				
Workforce Development	17.246	SP04MCAA	\$ 19,544	\$ 3,187
Total U.S. Department of Labor			\$ 19,544	\$ 3,187
<u>Federal Emergency Management Agency</u>				
<u>Pass-Through Program From:</u>				
<u>County of Madera</u>				
Emergency Food & Shelter-FEMA: 1/1/07 - 12/31/07	83.523	25-0760-00	\$ 57,253	\$ 18,075
Emergency Food & Shelter-FEMA: 1/1/08 - 12/31/08	83.523	26-0760-00	71,934	7,605
Total U.S. Federal Emergency Management Agency			\$ 129,187	\$ 25,680
<u>U.S. Department of Housing & Urban Development</u>				
Permanent Supportive Housing - Shunammite Place	14.235	CA01B614002	\$ 525,322	\$ 116,094
<u>Pass-Through Program From:</u>				
<u>Madera County</u>				
Community Development Block Grant	14.218	N/A	30,000	16,943
			\$ 555,322	\$ 133,037

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2008

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Grant Amount	Amounts Earned
<u>FEDERAL AWARDS - (Continued)</u>				
<u>U.S. Department of Justice</u>				
<u>Pass-Through Program From:</u>				
<u>State of California - Office of Emergency Services:</u>				
Rape & Sexual Assault Program:	16.575	RC07211245	\$ 93,420	\$ 93,420
Victim Witness	16.575	VW07210200	84,898	84,898
<i>Total U.S. Department of Justice</i>			<u>\$ 178,318</u>	<u>\$ 178,318</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			<u>\$ 25,889,117</u>	<u>\$ 13,161,501</u>
<u>State Awards:</u>				
<u>California Department of Education:</u>				
Alternative Payment - Stage 2		C2AP-7036	\$ 1,326,648	\$ 1,212,697
Alternative Payment - Stage 3		C3AP-7036	379,217	348,404
Alternative Payment		CAPP-7039	714,784	714,784
General Child Care Center		CCTR-7207	536,436	462,215
Prekindergarten and Family Literacy		CPKP-7003	356,489	239,021
Prekindergarten and Family Literacy		CPKS-7005	10,000	10,000
Resource & Referral		CRRP-7034	165,736	165,736
State Meal 7/1/04 - 6/30/05		20-1361-0J	31,111	31,111
<u>Pass-Through Program From:</u>				
<u>Chawaneeskee Unified School District-</u>				
Early Child Education-Native American		N/A	12,158	12,158
<u>County of Stanislaus</u>				
State Migrant		CMIG-7025	221,082	221,082
Migrant Specialized Services		CMSS-7025	36,620	36,620
<i>Total State Department of Education</i>			<u>\$ 3,790,281</u>	<u>\$ 3,453,828</u>
<u>California Office of Emergency Services:</u>				
Rape & Sexual Assault Program:		RC07211245	\$ 34,128	\$ 34,128
Victim Witness		VW07210200	106,348	106,348
Parole Advocacy		PA06010200	94,000	49,545
<i>Total Office of Emergency Services</i>			<u>\$ 234,476</u>	<u>\$ 190,021</u>
<u>California Department of Housing & Community Development:</u>				
Emergency Housing Assistance Program		07-EHAP-3396	\$ 52,117	\$ 11,651
Emergency Housing Assistance Program		06-EHAP-2425	52,973	43,922
<i>Total State Department of Housing & Community Development</i>			<u>\$ 105,090</u>	<u>\$ 55,573</u>
<u>California Department of Health Services:</u>				
Battered Women Shelter Program		05-45050	\$ 1,106,738	\$ 221,329
Mental Health Services Act		8378-C-207	60,000	7,957
<i>Total Department of Health Services</i>			<u>\$ 1,166,738</u>	<u>\$ 229,286</u>
<u>TOTAL EXPENDITURES OF STATE AWARDS</u>			<u>\$ 5,296,585</u>	<u>\$ 3,928,708</u>

Note 1. Basis of Presentation:

This schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

**Report on Internal Control over Financial Reporting
And on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With Government Auditing Standards**

November 30, 2008

Board of Directors
Community Action Partnership of Madera County, Inc.
Madera, California

We have audited the financial statements of **Community Action Partnership of Madera County, Inc.** as of and for the year ended June 30, 2008, and have issued our report thereon dated. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered **Community Action Partnership of Madera County, Inc.'s** internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financials statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by the entity's internal control.

**Report on Internal Control over Financial Reporting
And on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With Government Auditing Standards**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Partnership of Madera County, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and the OES Recipient Handbook, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our auditing procedures disclosed no instance of noncompliance with those requirements, which is required to be reported under *Government Auditing Standards* and the *OES Recipient Handbook*. We noted certain matters that we reported to management of **Community Action Partnership of Madera County, Inc.** in a separate letter dated November 30, 2008.

This report is intended solely for the information and use of the audit committee, management, board of directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in dark ink that reads "Randolph Scott & Co." in a cursive, flowing script.

Certified Public Accountants, Inc.

**Report on Compliance With Requirements
Applicable to Each Major Program and on Internal
Control Over Compliance in Accordance with
OMB Circular A-133**

November 30, 2008

Board of Directors
Community Action Partnership of Madera County, Inc.
Madera, California

Compliance

We have audited the compliance of **Community Action Partnership of Madera County, Inc.** with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. **Community Action Partnership of Madera County, Inc.**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, grant agreements, and the *OES Recipient Handbook* applicable to each of its federal programs is the responsibility **Community Action Partnership of Madera County, Inc.**'s management. Our responsibility is to express an opinion on **Community Action Partnership of Madera County, Inc.**'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Community Action Partnership of Madera County, Inc.**'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of **Community Action Partnership of Madera County, Inc.**'s compliance with those requirements.

In our opinion, **Community Action Partnership of Madera County, Inc.** complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

**Report on Compliance With Requirements
Applicable to Each Major Program and on Internal
Control Over Compliance in Accordance with
OMB Circular A-133**

Internal Control Over Compliance

The management of **Community Action Partnership of Madera County, Inc.** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered **Community Action Partnership of Madera County, Inc.**'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, board of directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants, Inc.

**Independent Auditor's Report
On Compliance with Specific Requirements
Applicable to Non-Major HUD Program Transactions**

November 30, 2008

Board of Directors
Community Action Partnership of Madera County, Inc.
Madera, California

We have audited the financial statements of **Community Action Partnership of Madera County, Inc.** as of and for the year ended June 30, 2008, and have issued our report thereon dated November 30, 2008.

In connection with that audit and with our consideration of **Community Action Partnership of Madera County, Inc.'s** internal control used to administer HUD programs, as required by the Consolidated Audit Guide for Audits of HUD Programs (the "Guide") issued by the U.S. Department of Housing and Urban Development, Office of the Inspector General, we selected certain transactions applicable to certain non-major HUD-assisted programs for the year ended June 30, 2008.

As required by the Guide, we performed auditing procedures to test compliance with the requirements governing permanent supportive housing grants that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on **Community Action Partnership of Madera County, Inc.'s** compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under the Guide.

This report is intended solely for the information of the audit committee, management, and the Department of Housing and Urban Development and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants, Inc

FINANCIAL STATEMENTS
BY
OPERATING PROGRAMS

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008
(With Comparative Totals for 2007)

	Unrestricted Programs	Temporarily Restricted Programs							Total All Funds		
		CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Program	Senior Services	Other Program	2008	2007
ASSETS											
CURRENT ASSETS											
Cash and Cash Equivalents	\$ 1,403,195	\$	\$	\$ 200	\$	\$	\$	\$	75	\$ 1,403,470	\$ 1,503,846
Grants Receivable		21,648	94,438	796,920	395,547	26,174	75,419	19,431	216,572	1,646,149	1,479,174
Accounts Receivable	195				30,667			422	3,253	34,537	49,964
Due to/(from) Other Funds	(225,505)	23,546	(19,639)	(298,792)	286,727	16,932	(7,690)	(13,152)	237,573	-	-
Food Inventory					13,623					13,623	42,040
Prepaid Expenses	95,365			4,718	5,019	967			106,069	35,988	35,988
Total Current Assets	1,273,250	45,194	74,799	503,046	731,583	44,073	67,729	6,701	457,473	3,203,848	3,111,012
PROPERTY AND EQUIPMENT											
	2,981,688								31,272	3,012,960	2,797,028
INVESTMENT IN RETIREMENT PLAN											
	1,725,445									1,725,445	1,674,766
DEPOSITS											
Subtotal Assets	2,590	45,194	400	1,890	731,583	3,000	67,729	6,701	488,745	7,950,133	4,880
	5,982,973		75,199	504,936		47,073				7,880	7,587,686
APPLICATION OF FASB 117											
TOTAL ASSETS	\$ 5,982,973	\$ 45,194	\$ 75,199	\$ 504,936	\$ 731,583	\$ 47,073	\$ 67,729	\$ 6,701	\$ 488,745	\$ 7,950,133	\$ 7,596,264
LIABILITIES AND NET ASSETS											
CURRENT LIABILITIES											
Current Portion of Capital Leases	\$ 21,067	\$	\$	\$	\$	\$	\$	\$	\$	21,067	\$ 37,211
Current Portion of Note Payable	4,703									4,703	4,410
Accounts Payable and Accrued Expenses	1,028,309	45,194	73,466	297,525	462,236	4,578	67,729	6,240	48,890	2,034,167	1,963,099
Due to Funder					47,889				1,584	49,473	36,513
CDE Reserve					15,534					15,534	18,535
Deferred Revenue			1,733	207,411	205,862	42,806		461	21,994	480,267	481,794
Total Current Liabilities	1,054,079	45,194	75,199	504,936	731,521	47,384	67,729	6,701	72,468	2,605,211	2,541,562
OBLIGATIONS UNDER CAPITAL LEASES											
	2,048								2,048		23,115
NOTE PAYABLE											
	69,732								69,732		74,058
RETIREMENT PLAN LIABILITY											
	1,389,537									1,389,537	1,275,261
COMMITMENTS AND CONTINGENCY											
NET ASSETS											
Subtotal Liabilities & Net Assets	3,467,577	-	-	0	62	(311)	-	-	416,277	3,883,605	3,673,690
	5,982,973	45,194	75,199	504,936	731,583	47,073	67,729	6,701	488,745	7,950,133	7,587,686
APPLICATION OF FASB 117											
TOTAL LIABILITIES & NET ASSETS	\$ 5,982,973	\$ 45,194	\$ 75,199	\$ 504,936	\$ 731,583	\$ 47,073	\$ 67,729	\$ 6,701	\$ 488,745	\$ 7,950,133	\$ 7,596,264
APPLICATION OF FASB 117											
									-		8,578

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2008
(With Comparative Totals for 2007)

	Unrestricted Programs	Temporarily Restricted Programs							Eliminations	Total All Funds	
		CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Programs	Senior Services		2008	2007
REVENUE											
Grant Income - Federal	\$	292,144	3,132,505	6,641,788	2,352,324	155,929	355,832	\$	\$	13,161,501	\$ 13,049,681
Grant Income - State					3,453,828	55,573				3,928,708	2,953,081
Grant Income - Local Govt.					1,036,597			82,199		1,253,068	230,001
Grant & Contract Income - Other					4,420					4,420	579,432
In-Kind Contributions			908,253	910,326						1,845,934	1,630,128
Food Commodities						47,708				47,708	145,096
Donations	50										
Rental Income	1,375		7,000		68,432			7,227		91,562	3,517
Parent Fees					384					68,432	60,548
Interest Income	775									1,161	18,198
Cost Reimbursements	1,314,140					2			(1,314,140)		
Other Revenue	(55,913)		1,385	8,714	8,823	109		1,519		45,334	270,734
	1,259,427	292,144	4,049,143	7,560,828	6,924,808	259,321	355,832	90,945	(1,314,140)	20,463,708	19,031,978
EXPENSES											
Salaries and Wages	724,025	179,139	1,728,709	3,495,455	1,503,824	62,503	89,966	39,742		8,251,819	7,395,104
Salaries In-Kind			715,532	501,651						1,244,538	826,347
Employee Benefits	152,385	55,396	497,664	977,541	414,726	17,946	20,418	11,135		2,026,046	2,026,046
Direct Assistance		1,401			3,464,757	75,219	48,577	1,649		3,651,795	3,841,063
Medical Expenses	873	131	8,782	8,111	292					18,812	16,926
Consultants and Contractual	40,738	6,032	31,991	60,838	90,394		177,634			436,254	526,656
Materials and Supplies	130,790	20,466	126,344	458,102	607,031	17,184	349	858		1,407,762	1,356,600
Travel and Training	22,987	24,708	54,945	97,195	46,164	445	117	194		259,443	253,690
Repairs and Maintenance	12,447		14,812	14,474	18,322	240	1,814	474		67,876	46,919
Interest	1,264		416	294	680	23	119	34		3,232	5,082
Vehicle Expenses	2,408		75,306	90,327	260		81	21,038		193,215	166,449
Rent	85,865		74,451	72,630	76,046	56,122	9,471	1,717		426,554	369,171
Occupancy	45,380	675	160,775	415,493	60,011	12,985	1,931	388		745,398	465,912
Rent In-Kind			184,054	389,478						573,532	403,045
Insurance	33,252		3,035	6,607	710	228		24		46,326	44,750
Postage and Printing	15,762	56	6,757	11,638	20,883	60	604	221		62,428	87,846
Telephone	20,555		35,083	46,894	19,441	3,801	1,182	4,644		153,856	150,903
Rentals	4,576	175	5,668	14,689	6,275	33	544	1,357		41,415	38,845
Capital Purchases			35,789	361,772	34,892	9,374				451,975	233,114
Indirect Administration			253,604	465,667	516,152	3,112	2,659	7,430	(1,314,140)	(0)	
Other Expenses	22,879	3,965	24,414	51,811	42,048	26	13	40		162,598	176,526
Other In-Kind			8,667	19,196						27,863	400,736
Depreciation	11,907		2,345	965	1,900	20	353			19,265	11,348
	1,328,094	292,144	4,049,143	7,560,828	6,924,808	259,321	355,832	90,945	(1,314,140)	20,491,729	18,843,078
	(68,667)			0						(28,021)	188,900
CHANGE IN NET ASSETS											
ADJUSTMENTS TO NET ASSETS:											
Additions to Restricted Net Assets	484,639									484,639	2,864,357
Depreciation, Charged to Net Assets	(350,010)									(350,010)	(293,900)
Transfers											
NET ASSETS, beginning of year	3,298,308				62	(311)				3,673,690	914,333
Prior Period Adjustment (Note B)	103,307									103,307	
NET ASSETS, end of year - Unrestricted	\$ 3,467,577	\$	\$	\$	\$ 62	\$ (311)	\$	\$ 416,277	\$	\$ 3,883,605	\$ 3,673,690

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
COMMUNITY SERVICES BLOCK GRANT PROGRAMS
YEAR ENDED JUNE 30, 2008

	<u>CSBG: 06F-4724</u> <u>7/1/2007 -</u> <u>12/31/2007</u>	<u>CSBG: 08F-4923</u> <u>1/1/2008 -</u> <u>6/30/2008</u>	<u>Total</u>
REVENUE			
Grant Income - Federal	\$ 157,298	\$ 134,846	\$ 292,144
Grant Income - State			
Grant Income - Local Govt.			
Grant & Contract Income - Other			
Parent Fees			-
Interest Income			-
Other Revenue			-
	<u>157,298</u>	<u>134,846</u>	<u>292,144</u>
EXPENSES			
Salaries and Wages	94,206	84,933	179,139
Salaries In-Kind			-
Employee Benefits	27,102	28,294	55,396
Direct Assistance		1,401	1,401
Medical Expenses		131	131
Consultants and Contractual		6,032	6,032
Materials and Supplies	13,230	7,236	20,466
Travel and Training	19,120	5,588	24,708
Repairs and Maintenance			-
Interest			-
Vehicle Expenses			-
Rent			-
Occupancy		675	675
Rent In-Kind			-
Insurance			-
Postage and Printing	56		56
Telephone			-
Rentals		175	175
Purchases			-
Indirect Administration			-
Other Expenses	3,584	381	3,965
Other In-Kind			-
Depreciation			-
	<u>157,298</u>	<u>134,846</u>	<u>292,144</u>
EXCESS (DEFICIENCY) OF		\$	
REVENUE OVER EXPENSES	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
HEAD START PROGRAMS
YEAR ENDED JUNE 30, 2008

	Madera Head Start		Total All
	09CH0780/42	09CH0780/43	Funds
	7/01/07-5/31/08	6/01/08-6/30/08	7/1/07 - 6/30/08
REVENUE			
Grant Income - Federal	\$ 3,073,138	\$ 59,367	\$ 3,132,505
Grant Income - State			
Grant Income - Local Govt.			
Grant & Contract Income - Other			
In-Kind Contributions	893,441	14,812	908,253
Food Commodities			-
Donations			-
Rental Income	7,000		7,000
Parent Fees			-
Interest Income			-
Other Revenue	1,385		1,385
	<u>3,974,964</u>	<u>74,179</u>	<u>4,049,143</u>
EXPENSES			
Salaries and Wages	1,705,536	23,173	1,728,709
Salaries In-Kind	715,531	1	715,532
Employee Benefits	492,334	5,330	497,664
Direct Assistance	-	-	-
Medical Expenses	8,387	395	8,782
Consultants and Contractual	31,544	447	31,991
Materials and Supplies	122,430	3,914	126,344
Travel and Training	53,480	1,465	54,945
Repairs and Maintenance	13,599	1,213	14,812
Interest	399	17	416
Vehicle Expenses	71,487	3,819	75,306
Rent	70,276	4,175	74,451
Occupancy	154,459	6,316	160,775
Rent In-Kind	169,243	14,811	184,054
Insurance	2,792	243	3,035
Postage and Printing	6,635	122	6,757
Telephone	32,721	2,362	35,083
Rentals	5,204	464	5,668
Capital Purchases	35,789	-	35,789
Indirect Administration	248,771	4,833	253,604
Other Expenses	23,546	868	24,414
Other In-Kind	8,667	-	8,667
Depreciation	2,134	211	2,345
	<u>3,974,964</u>	<u>74,179</u>	<u>4,049,143</u>
CHANGE IN NET ASSETS	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
MIGRANT PROGRAMS
YEAR ENDED JUNE 30, 2008

	Madera Migrant Head Start		Fresno Migrant Head Start		Total All Funds
	09CM9788/10	09CM9788/11	90CM015/16	90CM015/17	7/1/07 - 6/30/08
	7/1/07 - 2/28/08	3/1/08 - 6/30/08	7/1/07 - 8/31/07	9/1/07 - 6/30/08	
REVENUE					
Grant Income - Federal	\$ 1,844,730	\$ 940,752	\$ 1,260,006	\$ 2,596,300	\$ 6,641,788
Grant Income - State			-		-
Grant Income - Local Govt.			-		-
Grant & Contract Income - Other					-
In-Kind Contributions	446,425	98,965	148,938	215,998	910,326
Rental Income			-		-
Parent Fees			-		-
Interest Income			-		-
Other Revenue	8,197	517	-		8,714
	<u>2,299,352</u>	<u>1,040,234</u>	<u>1,408,944</u>	<u>2,812,298</u>	<u>7,560,828</u>
EXPENSES					
Salaries and Wages	850,509	500,609	614,470	1,529,867	3,495,455
Salaries In-Kind	260,118	36,601	120,673	84,259	501,651
Employee Benefits	259,492	140,837	163,704	413,508	977,541
Direct Assistance					-
Medical Expenses	2,909	3,086	590	1,526	8,111
Consultants and Contractual	22,355	6,434	13,778	18,271	60,838
Materials and Supplies	153,710	52,252	169,749	82,391	458,102
Travel and Training	13,698	5,010	21,174	57,313	97,195
Repairs and Maintenance	7,643	3,370	696	2,765	14,474
Interest	205	55	8	26	294
Vehicle Expenses	3,386	3,621	18,187	65,133	90,327
Rent	18,198	13,627	8,809	31,996	72,630
Occupancy	149,752	33,944	118,447	113,350	415,493
Rent In-Kind	168,491	62,364	26,884	131,739	389,478
Insurance	1,931	987	570	3,119	6,607
Postage and Printing	1,529	406	1,889	7,814	11,638
Telephone	10,029	5,628	7,504	23,733	46,894
Rentals	2,969	1,974	1,066	8,680	14,689
Capital Purchases	223,784	102,552	24,858	10,578	361,772
Indirect Administration	117,600	59,194	77,714	211,159	465,667
Other Expenses	12,795	7,285	16,793	14,938	51,811
Other In-Kind	17,815	-	1,381		19,196
Depreciation	434	398	-	133	965
	<u>2,299,352</u>	<u>1,040,234</u>	<u>1,408,944</u>	<u>2,812,298</u>	<u>7,560,828</u>
CHANGE IN NET ASSETS	\$ -	\$ -	\$ 0	\$ -	\$ 0

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

STATEMENT OF REVENUE AND EXPENSES

CHILD CARE PROGRAMS - (Page 1)

YEAR ENDED JUNE 30, 2008

	Center-Based Programs										Subtotal Child Care Programs	
	General Center CCTR-7207	Prekind & Family Literacy Prog CPKP-7003	Prekind Support CPKS-7005	State Migrant Basic CMIG-7025	State Migrant Specialized CMSS-7025	CCDF Capacity Project CCAP-7204	First Five Fresno School Readiness	First Five Fresno Family Connections	First Five Fresno Freeze Funding	First Five Madera		Other Programs
REVENUE												
Grant Income - Federal	\$ 87,164	\$	\$	\$	\$	\$ 3,047	\$	\$	\$	\$	\$	\$ 90,211
Grant Income - State	462,215	239,021	10,000	221,082	36,620		306,131	284,443	303,875	7,972	12,158	981,096
Grant Income - Local Govt.											40,344	942,765
Grant & Contract Income - Other												-
CD Reserve Fund Revenue												-
Donations												-
Parent Fees	2,885			1,173								4,058
Interest Income			3									3
Other Revenue												-
	552,264	239,021	10,003	222,255	36,620	3,047	306,131	284,443	303,875	7,972	52,502	2,018,133
EXPENSES												
Salaries and Wages	352,621	158,400		133,781	23,093		156,758	139,101	11,127		8,252	983,133
Salaries In-Kind												-
Employee Benefits	116,882	44,072		44,410	6,306		41,176	30,894	2,522		2,230	288,492
Direct Assistance									263,093			263,093
Medical Expenses				95								95
Consultants and Contractual	149			744			46,887	18,771				66,551
Materials and Supplies	14,067	16,400	9,262	19,824	4,508		17,028	43,457	484		1,925	126,955
Travel and Training	2,608	2,737		402			9,730	8,623	1,776			25,876
Repairs and Maintenance	554	4		69							12	639
Interest												-
Vehicle Expenses	10											10
Rent							4,274	5,536				9,810
Occupancy	20,100	3,449		4,408		2,821	427	2,159			11,864	45,228
Rent In-Kind												-
Insurance	371			316							23	710
Postage and Printing	13	47					1,737	3,076	295			5,168
Telephone	3,755			1,571			1,255	1,118			282	7,981
Rentals	226	34		172			200					632
Capital Purchases												-
Indirect Administration	40,908	13,744	741	16,463	2,713	226	24,895	23,146	24,578	7,972	26,920	34,892
Other Expenses		134					1,764	8,562			994	148,408
Other In-Kind												10,460
Depreciation												-
	552,264	239,021	10,003	222,255	36,620	3,047	306,131	284,443	303,875	7,972	52,502	2,018,133
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
CHILD CARE PROGRAMS - (Page 2)
YEAR ENDED JUNE 30, 2008

	Resource & Referral Programs									Total All Child Care Funds
	Resource & Referral CRRP-7034	Centralized Eligibility List CCEL-7020	Child Care Initiative Project CCIP-7033	CCDF - Health & Safety CHST-7033	Exempt Care Outreach CECT-7033	Instructional Materials CIMS-7308	Continuing Special Needs CICD-5021	CCDF School-Age Resource CSCC-7142	Other Resource & Referral Program	
REVENUE										
Grant Income - Federal	\$ 23,494	\$ 68,030	\$ 44,594	\$ 5,542	\$ 46,834	\$ 3,464	8,578	\$ 2,000	\$	202,536
Grant Income - State	165,736								50,000	165,736
Grant Income - Local Govt.										50,000
Grant & Contract Income - Other	837									-
CD Reserve Fund Revenue										837
Donations										-
Parent Fees	14	5								-
Interest Income	4,040		2,155		2,128		172			19
Other Revenue	194,121	68,035	46,749	5,542	48,962	3,464	8,750	2,000	50,000	8,495
										427,623
EXPENSES										
Salaries and Wages	83,721	37,599	23,315	365	32,975		4,398		35,192	217,565
Salaries In-Kind										-
Employee Benefits	20,850	9,939	4,723	55	5,958		699		7,176	49,400
Direct Assistance	197									-
Medical Expenses										197
Consultants and Contractual			900		250		100			1,250
Materials and Supplies	11,232	895	6,668		2,310	3,207	2,905	1,852	672	29,741
Travel and Training	5,346	108	7,238		3,451				520	16,663
Repairs and Maintenance	4,311	30			50				11	4,402
Interest	350	10							14	374
Vehicle Expenses	18	19			36					73
Rent	27,892	4,344							1,795	34,031
Occupancy	5,886	804							320	7,010
Rent In-Kind										-
Insurance										-
Postage and Printing	4,246	829	191		200				17	5,483
Telephone	6,548	179								6,727
Rentals	1,559	173	1		105				8	1,846
Capital Purchases										-
Indirect Administration	14,379	5,040	3,463	411	3,627	257	648	148	4,044	32,017
Other Expenses	6,389	7,976	250	4,711					99	19,425
Other In-Kind										-
Depreciation	1,197	90							132	1,419
	194,121	68,035	46,749	5,542	48,962	3,464	8,750	2,000	50,000	427,623
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
CHILD CARE PROGRAMS - (Page 3)
YEAR ENDED JUNE 30, 2008

	Alternative Payment Programs							Subtotal Child Care Page 1	Subtotal Child Care Page 2	Total All Child Care Funds
	Alternative Payment CAPP-7039	Alternative Payment Stage 2 C2AP-7036	Alternative Payment Stage 3 C3AP-7036	Madera Workforce Development	MUSD CalSafe Child Care	Cal-Care Madera	Child Care Food Program 20-1361-0J			
REVENUE										
Grant Income - Federal	\$ 910,737	\$ 131,426	\$ 571,908	\$ 3,187	\$	\$	\$ 442,319	\$ 90,211	\$ 202,536	\$ 2,352,324
Grant Income - State	714,784	1,212,697	348,404				31,111	981,096	165,736	3,453,828
Grant Income - Local Govt.								942,765	50,000	1,036,597
Grant & Contract Income - Other		3,583						-	837	4,420
CD Reserve Fund Revenue								-	-	-
Donations								4,058	-	68,432
Parent Fees	27,304	14,958	22,112					3	19	384
Interest Income	126	134	102					-	-	-
Other Revenue	1,652,951	1,362,798	942,526	3,187	25,900	17,932	328	8,495	427,623	6,924,808
EXPENSES										
Salaries and Wages	99,797	111,453	85,259	103	1,225	826	4,463	983,133	217,565	1,503,824
Salaries In-Kind								-	-	-
Employee Benefits	25,355	29,428	20,507	29	94	63	1,358	288,492	49,400	414,726
Direct Assistance	1,336,158	1,079,459	745,197	2,771	22,486	15,593		263,093	-	3,464,757
Medical Expenses								95	197	292
Consultants and Contractual	18,990	3,243	135				225	66,551	1,250	90,394
Materials and Supplies	15,236	7,489	6,600	1			421,009	126,955	29,741	607,031
Travel and Training	3,441	140	44					25,876	16,663	46,164
Repairs and Maintenance	2,091	2,817	2,190	17			6,166	639	4,402	18,322
Interest	113	114	79					-	374	680
Vehicle Expenses	128	35	14					10	73	260
Rent	14,141	11,394	6,670				223	9,810	34,031	76,046
Occupancy	4,177	2,174	1,199					45,228	7,010	60,011
Rent In-Kind								-	-	-
Insurance								710	-	710
Postage and Printing	3,300	4,946	1,960	2			24	5,168	5,483	20,883
Telephone	1,590	1,609	1,013				521	7,981	6,727	19,441
Rentals	973	1,140	727	6			951	632	1,846	6,275
Capital Purchases								34,892	-	34,892
Indirect Administration	122,441	100,948	69,817	258	2,095	1,450	38,718	148,408	32,017	516,152
Other Expenses	4,847	6,189	1,027				100	10,460	19,425	42,048
Other In-Kind								-	-	-
Depreciation	173	220	88					-	1,419	1,900
	1,652,951	1,362,798	942,526	3,187	25,900	17,932	473,758	2,018,133	427,623	6,924,808
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
EMERGENCY FOOD & SHELTER PROGRAMS
YEAR ENDED JUNE 30, 2008

	HUD - Shunammite	FEMA		TEFAP		E.H.A.P.		Total All Funds					
	CA01B614002	25-0760-00	26-0760-00	MOU-04-6020	MOU-07-6031	06-EHAP-2425	07-EHAP-3396						
REVENUE													
Grant Income - Federal	\$	116,094	\$	18,075	\$	7,605	\$	4,133	\$	43,922	11,651	\$	155,929
Grant Income - State													55,573
Grant Income - Local Govt.													-
Grant & Contract Income - Other													-
In-Kind Contributions													47,708
Food Commodities													-
Rental Income													-
Parent Fees					2								2
Interest Income													109
Other Revenue		116,094		18,077		7,605		41,967	20,005	43,922	11,651		259,321
EXPENSES													
Salaries and Wages		34,865						3,063	2,025	17,278	5,272		62,503
Salaries In-Kind													-
Employee Benefits		7,195						1,191	637	6,965	1,958		17,946
Direct Assistance		2,350				7,453		31,945	15,763				75,219
Medical Expenses													-
Consultants and Contractual													-
Materials and Supplies		16,957		1	3			6		217			17,184
Travel and Training								266	179				445
Repairs and Maintenance								218	1				240
Interest								21					23
Vehicle Expenses													-
Rent		51,300						3,616	1,206				56,122
Occupancy		1,477						1,160	81	8,432	1,835		12,985
Rent In-Kind													-
Insurance								171	57				228
Postage and Printing								17	43	(1)			60
Telephone		1,948						229	13	1,128	469		3,801
Rentals								19					33
Capital Purchases													-
Indirect Administration													9,374
Other Expenses													3,112
Other In-Kind													26
Depreciation													-
		116,094		18,077		7,605		41,967	20,005	43,922	11,651		259,321
CHANGE IN NET ASSETS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
ENERGY PROGRAMS
YEAR ENDED JUNE 30, 2008

	Dept. Community Service & Development			
	LIHEAP 06B-5371	LIHEAP 07B-5421	LIHEAP 08B-5471	Total
REVENUE				
Grant Income - Federal	\$ 41,924	\$ 134,043	\$ 179,865	\$ 355,832
Grant Income - State				
Grant Income - Local Govt.				
Grant & Contract Income - Other				-
In-Kind Contributions				-
Food Commodities				-
Rental Income				-
Parent Fees				-
Interest Income				-
Other Revenue				-
	<u>41,924</u>	<u>134,043</u>	<u>179,865</u>	<u>355,832</u>
EXPENSES				
Salaries and Wages	26,527	23,522	39,917	89,966
Salaries In-Kind				-
Employee Benefits	5,822	6,723	7,873	20,418
Direct Assistance	4,560	12,726	31,291	48,577
Medical Expenses				-
Consultants and Contractual	5,015	80,462	92,157	177,634
Materials and Supplies		131	218	349
Travel and Training		101	16	117
Repairs and Maintenance		852	962	1,814
Interest		63	56	119
Vehicle Expenses		52	29	81
Rent		5,473	3,998	9,471
Occupancy		1,201	730	1,931
Rent In-Kind				-
Insurance				-
Postage and Printing		102	502	604
Telephone		709	473	1,182
Rentals		266	278	544
Purchases				-
Indirect Administration		1,596	1,063	2,659
Other Expenses		13		13
Other In-Kind				-
Depreciation				-
	<u>41,924</u>	<u>134,043</u>	<u>179,865</u>	<u>355,832</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
SENIOR SERVICES PROGRAM
YEAR ENDED JUNE 30, 2008

	E. Madera Co. Transportation Programs
REVENUE	
Grant Income - Local Govt.	\$ 82,199
Grant & Contract Income - Other	
In-Kind Contributions	
Donations	7,227
Rental Income	
Interest Income	
Other Revenue	1,519
	<u>90,945</u>
EXPENSES	
Salaries and Wages	39,742
Salaries In-Kind	
Employee Benefits	11,135
Direct Assistance	1,649
Medical Expenses	
Consultants and Contractual	
Materials and Supplies	858
Travel and Training	194
Repairs and Maintenance	474
Interest	34
Vehicle Expenses	21,038
Rent	1,717
Occupancy	388
Rent In-Kind	
Insurance	24
Postage and Printing	221
Telephone	4,644
Rentals	1,357
Capital Purchases	
Indirect Administration	7,430
Other Expenses	40
Other In-Kind	
Depreciation	
	<u>90,945</u>
CHANGE IN NET ASSETS	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

STATEMENT OF REVENUE AND EXPENSES

OTHER PROGRAMS (Page 1)

YEAR ENDED JUNE 30, 2008

	Freeze Coord. Committee Emergency Funds	Housing / Other for People w/ AIDS	PG & E Care Community Outreach Program	Flex Your Power	Community Services Programs	Community Challenge	Subtotal
REVENUE	\$	\$	\$	\$	\$	\$	\$
Grant Income - Federal	16,943						16,943
Grant Income - State							-
Grant Income - Local Govt.		39,234				20,000	59,234
Grant & Contract Income - Other							-
In-Kind Contributions						4,000	4,000
Food Commodities							-
Donations				6,482	2,500		8,982
Rental Income							-
Parent Fees							-
Interest Income							-
Other Revenue			2,896		10,538		13,434
	<u>16,943</u>	<u>39,234</u>	<u>2,896</u>	<u>6,482</u>	<u>13,038</u>	<u>24,000</u>	<u>102,593</u>
EXPENSES							
Salaries and Wages				1,608	226	8,711	10,545
Salaries In-Kind						4,000	4,000
Employee Benefits				241	35	2,758	3,034
Direct Assistance	15,688	35,341	32		20		51,081
Medical Expenses							-
Consultants and Contractual							-
Materials and Supplies		6	2,835	1,378	590	768	5,577
Travel and Training		12	215	247	350		812
Repairs and Maintenance					5	96	113
Interest					2	12	14
Vehicle Expenses							-
Rent		378	50		4,486	1,476	1,904
Occupancy		199				286	4,971
Rent In-Kind							-
Insurance							-
Postage and Printing				2,217		18	2,235
Telephone		109			1,090	342	1,541
Rentals		6		1		33	40
Capital Purchases							-
Indirect Administration	1,255	3,182	375	515			4,952
Other Expenses				275	2,786	5,500	8,936
Other In-Kind							-
Depreciation					57		57
	<u>16,943</u>	<u>39,234</u>	<u>3,507</u>	<u>6,482</u>	<u>9,647</u>	<u>24,000</u>	<u>99,813</u>
CHANGE IN NET ASSETS	\$	\$	\$	\$	\$	\$	\$
	-	-	(611)	0	3,391	-	2,780

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
OTHER PROGRAMS (Page 2)
YEAR ENDED JUNE 30, 2008

	OES Rape/Sexual Assault	OES Victim Witness	OES Parole Advocacy	State of CA Battered Women's Shelter	CA HHS Rape Prevention	FEMA Domestic Violence	CDC-Joint Venture Program	Domestic Violence Marriage License	United Way Domestic Violence	Other Programs	Subtotal
REVENUE											
Grant Income - Federal	\$ 93,420	\$ 84,898	\$ 49,545	\$ 221,329	\$ 35,718	\$	\$	\$	\$	\$	\$ 214,036
Grant Income - State	34,128	106,348						16,864	2,000	11,542	411,350
Grant Income - Local Govt.											30,406
Grant & Contract Income - Other	23,355						36,672				23,355
In-Kind Contributions										33,389	70,061
Food Commodities											-
Donations											-
Rental Income											-
Parent Fees											-
Interest Income											-
Other Revenue	150,903	191,246	49,545	221,329	35,718	12,552	36,672	44,138	2,000	44,931	39,826
											789,034
EXPENSES											
Salaries and Wages	75,773	118,950	19,385	125,563	19,602	3,954		22		6,235	369,484
Salaries In-Kind	23,355										23,355
Employee Benefits	16,067	29,305	4,284	29,817	4,748	1,487		4		1,445	87,157
Direct Assistance	34	105								1,687	1,826
Medical Expenses	116		116								232
Consultants and Contractual										6,979	28,627
Materials and Supplies	1,763	3,060	4,969	4,408	2,415	53				12,882	31,854
Travel and Training	3,349	1,851	205	4,550	162	110		168	2,000	1,168	11,563
Repairs and Maintenance	957	1,405		1,346	785		229			377	5,099
Interest	90	120		101	57		20				388
Vehicle Expenses	1,662	367	1,559	45						56	3,689
Rent	6,862	11,455	4,425	6,179	3,366	1,021	7,607	840		6,347	48,102
Occupancy	1,536	2,471	850	15,218	812	2,960	1,484	161		10,870	36,362
Rent In-Kind											-
Insurance	85	85									170
Postage and Printing	487	1,919	103	1,053	56					347	3,965
Telephone	7,436	4,741		5,975	836	432		129		24	20,208
Rentals	1,554	1,634		2,106	933					234	7,971
Capital Purchases											10,148
Indirect Administration	7,577	11,895	10,148	23,307	1,928	892	2,842	118		3,060	53,443
Other Expenses	2,123	1,880	167	1,648	18					1,679	7,515
Other In-Kind											-
Depreciation	77	3		13							93
	150,903	191,246	49,545	221,329	35,718	10,909	34,769	1,442	2,000	53,390	751,251
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	1,643	1,903	42,696	-	(8,459)	37,783

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
OTHER PROGRAMS (Page 3)
YEAR ENDED JUNE 30, 2008

REVENUE	Mental Health Supportive	Zero Gravity Skate Park	Mental Health Services	Children's Museum of Sierra	Friends of Fairmead	Pioneer Technical Program	Subtotal Other Programs Page 1	Subtotal Other Programs Page 2	Total All Funds
Grant Income - Federal	\$	\$	\$	\$	\$	\$	16,943	214,036	\$ 230,979
Grant Income - State	11,862	6,463	7,957	26,307			-	411,350	419,307
Grant & Contract Income - Other							59,234	30,406	134,272
In-Kind Contributions							-	-	-
Food Commodities							4,000	23,355	27,355
Donations					4,456		-	-	-
Rental Income		8,291					8,982	70,061	83,499
Parent Fees							-	-	8,291
Interest Income							-	-	-
Other Revenue							-	-	-
	11,862	28,437	7,957	26,307	4,456	-	13,434	39,826	81,697
		43,191					102,593	789,034	985,400
EXPENSES									
Salaries and Wages	9,149	18,594		20,684			10,545	369,484	428,456
Salaries In-Kind							4,000	23,355	27,355
Employee Benefits	1,794	3,185		3,392			3,034	87,157	98,562
Direct Assistance					98		51,081	1,826	60,192
Medical Expenses		391	7,187				-	232	623
Consultants and Contractual							-	28,627	28,627
Materials and Supplies		6,240			1,037	1,930	5,577	31,854	46,638
Travel and Training		313					812	11,563	12,688
Repairs and Maintenance					81		113	5,099	5,293
Interest							14	388	402
Vehicle Expenses		106					-	3,689	3,795
Rent							1,904	48,102	50,251
Occupancy		6,127			245		4,971	36,362	47,760
Rent In-Kind					300		-	-	-
Insurance		2,300					-	170	2,470
Postage and Printing		125			122		2,235	3,965	6,447
Telephone		507					1,541	20,208	22,256
Rentals		87					40	7,971	8,098
Capital Purchases							-	10,148	10,148
Indirect Administration	919	3,408	644	2,150			4,952	53,443	65,516
Other Expenses		344	126	81	400		8,936	7,515	17,402
Other In-Kind							-	-	-
Depreciation		1,625					57	93	1,775
	11,862	43,352	7,957	26,307	2,283	1,930	99,813	751,251	944,754
CHANGE IN NET ASSETS	\$ -	\$ (161)	\$ -	\$ -	\$ 2,173	\$ (1,930)	\$ 2,780	\$ 37,783	\$ 40,646

SUPPLEMENTAL REPORTING REQUIREMENTS
OF THE
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES & DEVELOPMENT

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

CSBG

FOR THE PERIODS JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

06F-4724 - Year 2

	<u>Actual</u>		<u>Total</u>	<u>Reported</u>		<u>Budget</u>	<u>Budget vs.</u>
	<u>1/1/2007</u>	<u>7/1/2007</u>	<u>Audited</u>	<u>Costs</u>	<u>Costs</u>	<u>1/1/2007</u>	
	<u>Through</u>	<u>Through</u>	<u>Costs</u>			<u>through</u>	<u>Actual</u>
	<u>6/30/2007</u>	<u>12/31/2007</u>				<u>12/31/2007</u>	<u>Variance</u>
<u>REVENUE</u>							
Grants and contracts	\$ 60,910	\$ 157,298	\$ 218,208	\$ 218,208	\$ 218,208	\$ 218,208	\$ -
Total revenue	60,910	157,298	218,208	218,208	218,208	218,208	-
<u>EXPENSES</u>							
<u>Administrative Costs</u>							
Salaries and Wages	18,862	45,187	64,049	64,049	64,049	64,723	674
Employee Benefits	9,534	18,891	28,425	28,425	28,425	28,958	533
Operating Expenses & Equipment	3,982	32,544	36,526	36,526	36,526	38,000	1,474
Out-of-State Travel	-	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-	-
Other Costs	32,378	96,622	129,000	129,000	129,000	131,681	2,681
Subtotal Administrative Costs			129,000	129,000	129,000		
<u>Program Costs</u>							
Salaries and Wages	11,778	48,376	60,154	60,154	60,154	57,192	(2,982)
Employee Benefits	2,761	8,261	11,022	11,022	11,022	10,802	(220)
Operating Expenses & Equipment	13,993	4,039	18,032	18,032	18,032	18,533	501
Out-of-State Travel	-	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-	-
Other Costs	28,532	60,676	89,208	89,208	89,208	86,527	(2,681)
Subtotal Program Costs	60,910	157,298	218,208	218,208	218,208	218,208	-
GRAND TOTAL							
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG
FOR THE PERIOD JANUARY 1, 2008 THROUGH JUNE 30, 2008

	08F-4923 - Year 1				
	Actual			Budget	
	1/1/2008 Through 6/30/2008	Total Audited Costs	Reported Costs	1/1/2008 through 12/31/2008	Budget vs. Actual Variance
<u>REVENUE</u>					
Grants and contracts	\$ 134,846	\$ 134,846	\$ 134,916	\$ 243,054	\$ 108,208
Total revenue	<u>134,846</u>	<u>134,846</u>	<u>134,916</u>	<u>243,054</u>	<u>108,208</u>
<u>EXPENSES</u>					
<u>Administrative Costs</u>					
Salaries and Wages	41,280	41,280	41,280	60,505	19,225
Employee Benefits	16,273	16,273	16,273	23,167	6,894
Operating Expenses & Equipment	317	317	317	11,529	11,212
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	<u>57,870</u>	<u>57,870</u>	<u>57,870</u>	<u>95,201</u>	<u>37,331</u>
<u>Program Costs</u>					
Salaries and Wages	43,653	43,653	43,654	98,691	55,038
Employee Benefits	12,022	12,022	12,021	21,120	9,098
Operating Expenses & Equipment	21,301	21,301	21,371	28,042	6,741
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Program Costs	<u>76,976</u>	<u>76,976</u>	<u>77,046</u>	<u>147,853</u>	<u>70,877</u>
GRAND TOTAL	<u>134,846</u>	<u>134,846</u>	<u>134,916</u>	<u>243,054</u>	<u>108,208</u>
Excess (deficiency) of revenue over expense	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSES
DEPT. OF COMMUNITY SERVICES & DEVELOPMENT
LIHEAP: ECIP / ASSURANCE 16 / HEAP
FOR THE PERIODS JANUARY 1, 2006 THROUGH JUNE 30, 2008

	1/1/2006 Through 6/30/2006	7/1/2006 Through 6/30/2007	7/1/2007 Through 6/30/2008	06B-5371 Total Audited Costs	Reported Expenses 1/1/06-6/30/08	Total Budget 1/1/06-12/31/08	Variance
REVENUE							
Grants and Contracts	\$ 62,794	\$ 69,875	\$ 35,959	\$ 168,628	\$ 168,628	\$ 179,483	\$ (10,855)
Other Revenue							
Total Revenue	<u>\$ 62,794</u>	<u>\$ 69,875</u>	<u>\$ 35,959</u>	<u>\$ 168,628</u>	<u>\$ 168,628</u>	<u>\$ 179,483</u>	<u>\$ (10,855)</u>
EXPENSES							
ASSURANCE							
Assurance 16 Activities	15,236	26,330	13,911	55,477	55,477	55,477	-
INTAKE PROGRAM COSTS							
Intake	4,024	6,956	4,060	15,040	15,040	15,040	0
ADMINISTRATIVE COSTS							
Administrative Costs	17,814	3,878	1,710	23,402	23,402	34,257	(10,855)
Energy Automation Set-a-Side							
Total	<u>17,814</u>	<u>3,878</u>	<u>1,710</u>	<u>23,402</u>	<u>23,402</u>	<u>34,257</u>	<u>(10,855)</u>
ECIP PROGRAM COSTS							
Cooling Service Repair/Repl.							
Heating Service Repair/Repl.		2,200	4,560	6,760	6,760	6,760	-
Outreach	3,449	5,962	4,501	13,912	13,912	13,912	(0)
Total	<u>3,449</u>	<u>8,162</u>	<u>9,061</u>	<u>20,672</u>	<u>20,672</u>	<u>20,672</u>	<u>(0)</u>
HEAP OUTREACH WPO COSTS							
Outreach	6,037	10,434	7,217	23,688	23,689	23,688	-
Wood/Propane/Oil Payments	15,354	11,685	-	27,039	27,039	27,039	-
Total	<u>21,391</u>	<u>22,119</u>	<u>7,217</u>	<u>50,727</u>	<u>50,728</u>	<u>50,727</u>	<u>-</u>
ECF ENERGY EDUCATION WORKSHOPS							
Energy Education Workshops	880	2,430		3,310	3,310	3,310	-
Total Expenses	<u>62,794</u>	<u>69,875</u>	<u>35,959</u>	<u>168,628</u>	<u>168,628</u>	<u>179,483</u>	<u>(10,855)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSES
DEPT. OF COMMUNITY SERVICES & DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR THE PERIODS JANUARY 1, 2006 THROUGH JUNE 30, 2008

	06B-5371					
	1/1/2006 Through 6/30/2006	7/1/2006 Through 6/30/2007	7/1/2007 Through 6/30/2008	Total Audited Costs	Reported Expenses 1/1/06-6/30/08	Total Budget 1/1/06-12/31/08 Variance
REVENUE						
Grants and Contracts	\$ 24,194	\$ 249,636	\$ 5,965	\$ 279,795	\$ 279,795	\$ (0)
Other Revenue						
Total Revenue	<u>24,194</u>	<u>249,636</u>	<u>5,965</u>	<u>279,795</u>	<u>279,795</u>	<u>(0)</u>
EXPENSES						
ADMINISTRATIVE COSTS						
Administration	1,913	20,470	-	22,383	22,383	-
OTHER PROGRAM COSTS						
Liability Insurance	203	732		935	935	-
Training	418			418	418	-
Vehicle and Equipment						
Total	<u>621</u>	<u>732</u>	<u>-</u>	<u>1,353</u>	<u>1,353</u>	<u>-</u>
PROGRAM COSTS						
Intake (Eligibility Determination)	418	5,178		5,596	5,596	-
Direct Program Activities	17,694	204,363	5,015	227,072	227,072	(0)
Outreach	1,152	12,574	264	13,990	13,990	(0)
Other	2,396	6,319	686	9,401	9,401	-
Total	<u>21,660</u>	<u>228,434</u>	<u>5,965</u>	<u>256,059</u>	<u>256,059</u>	<u>(0)</u>
Total Expenses	<u>24,194</u>	<u>249,636</u>	<u>5,965</u>	<u>279,795</u>	<u>279,795</u>	<u>(0)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSES
DEPT. OF COMMUNITY SERVICES & DEVELOPMENT
LIHEAP: ECIP / ASSURANCE 16 / HEAP
FOR THE PERIODS JANUARY 1, 2007 THROUGH JUNE 30, 2008

	1/1/2007 Through 6/30/2007	7/1/2007 Through 4/30/2008	Total Audited Costs	Reported Expenses 1/1/07-4/30/08	Total Budget 1/1/07-04/30/08	Variance
07B - 5421						
REVENUE						
Grants and Contracts	\$ 64,598	\$ 47,526	\$ 112,124	\$ 112,124	\$ 112,124	\$ -
Other Revenue						
Total Revenue	<u>64,598</u>	<u>47,526</u>	<u>112,124</u>	<u>112,124</u>	<u>112,124</u>	<u>-</u>
EXPENSES						
ASSURANCE						
Assurance 16 Activities	18,411	11,686	30,097	30,097	30,112	(15)
INTAKE PROGRAM COSTS						
Intake	4,863	3,732	8,595	8,595	8,613	(18)
ADMINISTRATIVE COSTS						
Administrative Costs	9,470	10,611	20,081	20,081	20,335	(254)
Energy Automation Set-a-Side	-	-	-	-	-	-
Total	<u>9,470</u>	<u>10,611</u>	<u>20,081</u>	<u>20,081</u>	<u>20,335</u>	<u>(254)</u>
ECIP PROGRAM COSTS						
Heating Service Repair/Repl.	4,169	6,295	6,295	6,295	4,710	1,585
Outreach	219	3,079	7,248	7,248	8,546	(1,298)
Other	4,388	9,374	219	219	220	(1)
Total			<u>13,762</u>	<u>13,762</u>	<u>13,476</u>	<u>286</u>
HEAP OUTREACH WPO COSTS						
Outreach	7,295	5,691	12,986	12,986	12,986	-
Wood/Propane/Oil Payments	20,171	6,431	26,602	26,602	26,602	-
Total	<u>27,466</u>	<u>12,122</u>	<u>39,588</u>	<u>39,588</u>	<u>39,588</u>	<u>-</u>
ECF ENERGY EDUCATION WORKSHOPS						
Energy Education Workshops			-	-	-	-
Total Expenses	<u>64,598</u>	<u>47,526</u>	<u>112,124</u>	<u>112,124</u>	<u>112,124</u>	<u>(0)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSES
DEPT. OF COMMUNITY SERVICES & DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR THE PERIODS JANUARY 1, 2007 THROUGH JUNE 30, 2008

	1/1/2007 Through 6/30/2007	7/1/2007 Through 4/30/2008	Total Audited Costs	Reported Expenses 1/1/07-04/30/08	Total Budget 1/1/07-04/30/08	Variance
07B - 5421						
REVENUE						
Grants and Contracts	\$ 62,025	\$ 86,517	\$ 148,542	\$ 148,542	\$ 148,542	\$ -
Other Revenue						
Total Revenue	<u>62,025</u>	<u>86,517</u>	<u>148,542</u>	<u>148,542</u>	<u>148,542</u>	<u>-</u>
EXPENSES						
ADMINISTRATIVE COSTS						
Administration	4,928	6,955	11,883	11,883	11,883	-
OTHER PROGRAM COSTS						
Liability Insurance	514	728	1,242	1,242	1,242	-
Training	1,233		1,233	1,233	2,970	(1,737)
Vehicle and Equipment						
Total	<u>1,747</u>	<u>728</u>	<u>2,475</u>	<u>2,475</u>	<u>4,212</u>	<u>(1,737)</u>
PROGRAM COSTS						
Intake (Eligibility Determination)	1,240	1,730	2,970	2,970	2,970	-
Direct Program Activities	43,154	61,623	104,777	104,777	103,076	1,701
Outreach	3,101	4,326	7,427	7,427	7,427	-
Other	7,855	11,155	19,010	19,010	18,974	36
Total	<u>55,350</u>	<u>78,834</u>	<u>134,184</u>	<u>134,184</u>	<u>132,447</u>	<u>1,737</u>
Total Expenses	<u>62,025</u>	<u>86,517</u>	<u>148,542</u>	<u>148,542</u>	<u>148,542</u>	<u>0</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(0)</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSES
DEPT. OF COMMUNITY SERVICES & DEVELOPMENT
LIHEAP: ECIP / ASSURANCE 16 / HEAP
FOR THE PERIODS JANUARY 1, 2007 THROUGH JUNE 30, 2008

	1/1/2008 Through 6/30/2008	Total Audited Costs	Reported Expenses 1/1/08-6/30/08	Total Budget 1/1/08-12/30/08	Variance
08B-5471					
REVENUE					
Grants and Contracts	\$ 80,771	\$ 80,771	\$ 80,771	\$ 115,706	\$ (34,935)
Other Revenue					
Total Revenue	<u>80,771</u>	<u>80,771</u>	<u>80,771</u>	<u>115,706</u>	<u>(34,935)</u>
EXPENSES					
ASSURANCE					
Assurance 16 Activities	21,244	21,244	21,244	33,514	(12,270)
INTAKE PROGRAM COSTS					
Intake	5,719	5,719	5,719	8,655	(2,936)
ADMINISTRATIVE COSTS					
Administrative Costs	8,627	8,627	8,627	20,140	(11,513)
Energy Automation Set-a-Side					
Total	<u>8,627</u>	<u>8,627</u>	<u>8,627</u>	<u>20,140</u>	<u>(11,513)</u>
ECIP PROGRAM COSTS					
Heating Service Repair/Repl.	14,961	14,961	14,961	15,292	(331)
Outreach	13,890	13,890	13,890	21,637	(7,747)
Other					
Total	<u>28,851</u>	<u>28,851</u>	<u>28,851</u>	<u>36,929</u>	<u>(8,078)</u>
HEAP OUTREACH WPO COSTS					
Outreach					
Wood/Propane/Oil Payments	16,330	16,330	16,330	16,468	(138)
Total	<u>16,330</u>	<u>16,330</u>	<u>16,330</u>	<u>16,468</u>	<u>(138)</u>
ECF ENERGY EDUCATION WORKSHOPS					
Energy Education Workshops					
Total Expenses	<u>80,771</u>	<u>80,771</u>	<u>80,771</u>	<u>115,706</u>	<u>(34,935)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENTS OF REVENUE AND EXPENSES
DEPT. OF COMMUNITY SERVICES & DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR THE PERIODS JANUARY 1, 2007 THROUGH JUNE 30, 2008

	1/1/2008 Through 6/30/2008	Total Audited Costs	Reported Expenses 1/1/08-06/30/08	Total Budget 1/1/08-12/31/08	Variance
08B-5471					
REVENUE					
Grants and Contracts	\$ 99,093	\$ 99,093	\$ 99,093	\$ 167,932	\$ (68,839)
Other Revenue					
Total Revenue	<u>99,093</u>	<u>99,093</u>	<u>99,093</u>	<u>167,932</u>	<u>(68,839)</u>
EXPENSES					
ADMINISTRATIVE COSTS					
Administration	7,831	7,831	7,831	13,436	(5,605)
OTHER PROGRAM COSTS					
Liability Insurance	617	617	617	1,058	(441)
Training				1,679	(1,679)
Vehicle and Equipment					
Total	<u>617</u>	<u>617</u>	<u>617</u>	<u>2,737</u>	<u>(2,120)</u>
PROGRAM COSTS					
Intake (Eligibility Determination)	1,982	1,982	1,982	3,359	(1,377)
Direct Program Activities	72,788	72,788	72,789	121,268	(48,480)
Outreach	4,955	4,955	4,955	8,397	(3,442)
Other	10,920	10,920	10,920	18,735	(7,815)
Total	<u>90,645</u>	<u>90,645</u>	<u>90,645</u>	<u>151,759</u>	<u>(61,114)</u>
Total Expenses	<u>99,093</u>	<u>99,093</u>	<u>99,093</u>	<u>167,932</u>	<u>(68,839)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>

SUPPLEMENTAL REPORTING REQUIREMENTS
OF THE
CALIFORNIA OFFICE OF EMERGENCY SERVICES

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
OFFICE OF EMERGENCY SERVICES - RAPE CRISIS PROGRAM
CONTRACT NO. RC07-21-1245
YEAR ENDED JUNE 30, 2008

	<u>Audited Costs</u> 7/1/2007 through 6/30/2008	<u>Total Reported Expenses</u> 7/1/07-6/30/08	<u>Total Budget</u> 7/1/2007 - 6/30/2008
<u>REVENUE</u>			
Grants and Contracts	\$ 127,548	\$ 127,548	\$ 127,548
In-Kind Contributions	23,355	23,355	23,355
Other Revenue			
Total Revenue	<u>150,903</u>	<u>150,903</u>	<u>150,903</u>
<u>EXPENSES</u>			
<u>Personal Services:</u>			
Salaries	75,773	75,773	72,808
Salaries In-Kind	23,355	23,355	23,355
Employee Benefits	16,067	16,067	19,032
Total Personal Services	<u>115,195</u>	<u>115,195</u>	<u>115,195</u>
<u>Operating Expenses:</u>			
Operating Expenses	35,708	35,708	35,708
In-Kind Expenses			
Total Operating Expenses	<u>35,708</u>	<u>35,708</u>	<u>35,708</u>
<u>Equipment:</u>			
Capital Purchases	0	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>150,903</u>	<u>150,903</u>	<u>150,903</u>
Revenue over (under) expenses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
OFFICE OF EMERGENCY SERVICES - VICTIM/WITNESS PROGRAM
CONTRACT NO. VW07-21-0200
YEAR ENDED JUNE 30, 2008

	<u>Audited Costs</u> <u>7/1/2007</u> <u>through</u> <u>6/30/2008</u>	<u>Total</u> <u>Reported</u> <u>Expenses</u> <u>7/1/07-6/30/08</u>	<u>Total</u> <u>Budget</u> <u>7/1/2007 -</u> <u>6/30/2008</u>
<u>REVENUE</u>			
Grants and Contracts	\$ 191,246	\$ 191,246	\$ 191,246
In-Kind Contributions			
Other Revenue			
Total Revenue	<u>191,246</u>	<u>191,246</u>	<u>191,246</u>
<u>EXPENSES</u>			
<u>Personal Services:</u>			
Salaries	118,950	118,950	117,373
Salaries In-Kind			
Employee Benefits	29,305	29,305	30,882
Total Personal Services	<u>148,255</u>	<u>148,255</u>	<u>148,255</u>
<u>Operating Expenses:</u>			
Operating Expenses	42,991	42,991	42,991
In-Kind Expenses			
Total Operating Expenses	<u>42,991</u>	<u>42,991</u>	<u>42,991</u>
<u>Equipment:</u>			
Capital Purchases	0	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>191,246</u>	<u>191,246</u>	<u>191,246</u>
Revenue over (under) expenses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSES
OFFICE OF EMERGENCY SERVICES - PAROLE ADVOCACY PROGRAM

CONTRACT NO. PA06-01-0200
 FOR THE PERIOD NOVEMBER 1, 2006 THROUGH JUNE 30, 2008

	Audited Costs		11/1/2006 through 6/30/2008	Total Reported Expenses 11/1/06-6/30/08	Total Budget 11/1/2006 - 6/30/2008			
<u>REVENUE</u>								
Grants and Contracts	\$	44,455	\$	49,545	\$	94,000	\$	94,000
In-Kind Contributions								
Other Revenue		44,455		49,545		94,000		94,000
Total Revenue								
<u>EXPENSES</u>								
Personal Services:								
Salaries		11,107		19,385		30,492		30,386
Salaries In-Kind						0		
Employee Benefits		2,937		4,284		7,221		7,327
Total Personal Services		14,044		23,669		37,713		37,713
Operating Expenses:								
Operating Expenses		5,143		15,728		20,871		20,871
In-Kind Expenses						0		
Total Operating Expenses		5,143		15,728		20,871		20,871
Equipment:								
Capital Purchases		25,268		10,148		35,416		35,416
Total Equipment		25,268		10,148		35,416		35,416
Total Expenses		44,455		49,545		94,000		94,000
Revenue over (under) expenses	\$	-	\$	-	\$	-	\$	-

SUPPLEMENTAL REPORTING REQUIREMENTS
OF THE
CALIFORNIA DEPARTMENT OF EDUCATION

CALIFORNIA STATE DEPARTMENT OF EDUCATION
CHILD CARE PROGRAMS OF
COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
YEAR ENDED JUNE 30, 2008

	General Center CCTR-7207	Prekindergarten & Family Literacy Prog	Prekindergarten Support CPKS-7003	CCDF Capacity Proj. CCAP-6206	Pass-through State Migrant	Pass-through Migrant Spec. Services	Other Non-CDE Programs	Subtotal Child Care Programs
1000 Certified Salaries	\$ -	\$ 73,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,993
1100 Teachers	-	73,993	-	-	-	-	-	73,993
1200 Administrators	-	-	-	-	-	-	-	-
2000 Classified Salaries	352,621	84,407	-	-	133,781	23,093	315,238	909,140
2100 Instructional Aides	-	-	-	-	-	-	-	-
2200 Other	352,621	84,407	-	-	133,781	23,093	315,238	909,140
3000 Employee Benefits	116,882	44,072	-	-	44,410	6,306	76,822	288,492
3300 FICA	26,453	11,811	-	-	10,203	1,805	23,943	74,215
3400 Health and Welfare Benefits	51,071	14,885	-	-	19,482	2,604	32,675	120,717
3500 State Unemployment Insurance	10,281	4,113	-	-	3,973	541	4,173	23,081
3600 Worker's Compensation Insurance	16,728	7,741	-	-	6,751	450	3,691	35,361
3800 Other Benefits	12,349	5,522	-	-	4,001	906	12,340	35,118
4000 Books and Supplies	14,067	16,404	9,262	-	19,824	4,508	62,890	126,955
4300 Instructional Supplies	6,870	10,032	9,181	-	12,866	3,494	54,306	96,749
4500 Other Supplies	7,197	6,372	81	-	6,958	1,014	8,584	30,206
5000 Services and Other Operating Expenses	68,694	20,145	741	3,047	24,240	2,713	465,081	584,661
5100 Contracts for Professional Services	149	-	-	-	744	-	65,658	66,551
5200 Travel and Conferences	2,608	2,737	-	-	402	-	263,093	263,093
5300 Dues and Subscriptions	-	-	-	-	-	-	20,129	25,876
5400 Insurance	371	-	-	-	316	-	23	710
5500 Utilities and Housekeeping	20,100	3,449	-	2,821	4,408	-	14,450	45,228
5600 Contracts, Rents, and Leases	-	-	-	-	-	-	9,810	9,810
5800 Other Services and Expenses	45,466	13,959	741	226	18,370	2,713	91,918	173,393
6000 Sites, Buildings, and New Equipment	-	-	-	-	-	-	34,892	34,892
6200 Renovations/Improvements	-	-	-	-	-	-	7,972	7,972
6400 Equipment Purchases	-	-	-	-	-	-	26,920	26,920
TOTAL EXPENDITURES	\$ 552,264	\$ 239,021	\$ 10,003	\$ 3,047	\$ 222,255	\$ 36,620	\$ 954,923	\$ 2,018,133

NOTE: We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Agency were proper.

CALIFORNIA STATE DEPARTMENT OF EDUCATION
CHILD CARE PROGRAMS OF
COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
YEAR ENDED JUNE 30, 2008

	Resource & Referral CRRP-7034	Centralized Eligibility List CCEL-7020	Child Care Initiative Proj. CCIP-7033	Exempt Care Outreach CECT-7033	Health & Safety CHST-7033	Increasing Capacity CICD-5021	Instructional Materials CIMS-7308	School Age Resource CSCC-7142	Other Non-CDE Programs	Subtotal Child Care Programs
1000 Certified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1100 Teachers										
1200 Administrators	83,721	37,599	23,315	32,975	365	4,398	-	-	35,192	217,565
2000 Classified Salaries										
2100 Instructional Aides	83,721	37,599	23,315	32,975	365	4,398	-	-	35,192	217,565
2200 Other	20,850	9,939	4,723	5,958	55	699	-	-	7,176	49,400
3000 Employee Benefits	6,184	2,794	1,819	2,582	29	361	-	-	2,626	16,395
3300 FICA	9,361	4,910	721	468	-	-	-	-	1,641	17,101
3400 Health and Welfare Benefits	1,960	591	312	355	-	-	-	-	516	3,734
3500 State Unemployment Insurance	654	375	194	305	2	36	-	-	424	1,991
3600 Worker's Compensation Insurance	2,691	1,269	1,677	2,247	24	302	-	-	1,969	10,179
3800 Other Benefits	11,232	895	6,668	2,310	-	2,905	-	-	672	29,741
4000 Books and Supplies	8,200	34	6,398	1,181	-	2,612	-	-	626	24,110
4300 Instructional Supplies	3,032	861	270	1,129	-	293	-	-	46	5,631
4500 Other Supplies	78,318	19,602	12,043	7,719	5,122	748	-	-	6,960	130,917
5000 Services and Other Operating Expenses										
5100 Contracts for Professional Services		-	900	250	-	100	-	-	-	1,250
5200 Provider Payments	5,346	108	7,238	3,451	-	-	-	-	520	16,663
5300 Travel and Conferences										
5400 Dues and Subscriptions										
5400 Insurance										
5500 Utilities and Housekeeping	5,886	804							320	7,010
5600 Contracts, Rents, and Leases	27,892	4,344							1,795	34,031
5800 Other Services and Expenses	39,194	14,346	3,905	4,018	5,122	648	257	148	4,325	71,963
6000 Sites, Buildings, and New Equipment										
6200 Renovations/Improvements										
6400 Equipment Purchases										
TOTAL EXPENDITURES	\$ 194,121	\$ 68,035	\$ 46,749	\$ 48,962	\$ 5,542	\$ 8,750	\$ 3,464	\$ 2,000	\$ 50,000	\$ 427,623

NOTE: We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Agency were proper.

CALIFORNIA STATE DEPARTMENT OF EDUCATION

CHILD CARE PROGRAMS OF COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. SCHEDULE OF EXPENDITURES BY STATE CATEGORIES YEAR ENDED JUNE 30, 2008

	Alternative Payment CAPP-7039	Alternative Pymt-Stage2 C2AP-7036	Alternative Pymt-Stage3 C3AP-6037	Child Care Food Prog. 20-1361-0J	Other Non-CDE Programs	Subtotal Child Care Page 53	Subtotal Child Care Page 54	Total all Child Care Programs
1000 Certified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,993	\$ -	\$ 73,993
1100 Teachers						73,993	-	73,993
1200 Administrators	99,797	111,453	85,259	4,463	2,154	909,140	217,565	1,429,831
2000 Classified Salaries						-	-	-
2100 Instructional Aides	99,797	111,453	85,259	4,463	2,154	909,140	217,565	1,429,831
2200 Other	25,355	29,428	20,507	1,358	186	288,492	49,400	414,726
3000 Employee Benefits								
3300 FICA	7,539	8,308	6,309	325	164	74,215	16,395	113,255
3400 Health and Welfare Benefits	11,839	13,947	9,834	625	17	120,717	17,101	174,080
3500 State Unemployment Insurance	1,535	1,841	1,274	31	-	23,081	3,734	31,496
3600 Worker's Compensation Insurance	1,050	1,041	672	222	1	35,361	1,991	40,338
3800 Other Benefits	3,392	4,291	2,418	155	4	35,118	10,179	55,557
4000 Books and Supplies	15,236	7,489	6,600	421,009	1	126,955	29,741	607,031
4300 Instructional Supplies	11,730	361	3,391	2,572		96,749	24,110	138,913
4500 Other Supplies	3,506	7,128	3,209	418,437	1	30,206	5,631	468,118
5000 Services and Other Operating Expenses	1,512,563	1,214,428	830,160	46,928	44,678	584,661	130,917	4,364,335
5100 Contracts for Professional Services	18,990	3,243	135	225		66,551	1,250	90,394
Provider Payments	1,336,158	1,079,459	745,197		40,850	263,093	-	3,464,757
5200 Travel and Conferences	3,441	140	44			25,876	16,663	46,164
5300 Dues and Subscriptions						-	-	-
5400 Insurance						710	-	710
5500 Utilities and Housekeeping	4,177	2,174	1,199	223		45,228	7,010	60,011
5600 Contracts, Rents, and Leases	14,141	11,394	6,670			9,810	34,031	76,046
5800 Other Services and Expenses	135,656	118,018	76,915	46,480	3,828	173,393	71,963	626,253
6000 Sites, Buildings, and New Equipment						34,892	-	34,892
6200 Renovations/Improvements						7,972	-	7,972
6400 Equipment Purchases						26,920	-	26,920
TOTAL EXPENDITURES	\$ 1,652,951	\$ 1,362,798	\$ 942,526	\$ 473,758	\$ 47,019	\$ 2,018,133	\$ 427,623	\$ 6,924,808

NOTE: We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Agency were proper.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EQUIPMENT EXPENDITURES AND
SCHEDULE OF EXPENDITURES FOR BUILDINGS AND IMPROVEMENTS
YEAR ENDED JUNE 30, 2008

EQUIPMENT EXPENDITURES

None

TOTAL EQUIPMENT EXPENDITURES

\$ -

BUILDING & IMPROVEMENT EXPENSES

None

TOTAL BUILDING & IMPROVEMENT EXPENSES

\$ -

NOTE: Agency's Capitalization Threshold is \$5,000.

NOTE: For the child care program, there were no capital expenditures paid for with CDE funding.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

**COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
RELATING TO CALIFORNIA DEPARTMENT OF EDUCATION PROGRAMS**

FOR THE YEAR ENDED JUNE 30, 2008

	General Child Care Center CCTR-7207	PreKind. & Family Literacy CPKP-7003	PreKind. & Family Literacy CPKS-7005	Infant- Toddler Resource CCAP-7204	Resource & Referral CRRP-7034	Centralized Eligibility List CCEL-7020	Child Care Initiative Project CCIP-7033
	\$	\$	\$	\$	\$	\$	\$
Salaries and Wages	69,876	7,572	408	125	7,922	2,777	1,908
Employee Benefits	14,707	1,594	86	26	1,667	584	402
Consultants and Contractual	4,009	434	23	7	455	159	109
Materials and Supplies	12,623	1,368	74	22	1,431	502	345
Travel and Training	2,218	240	13	4	252	88	61
Rent	8,287	898	48	15	940	329	226
Occupancy	4,380	475	26	8	497	174	120
Insurance	3,209	348	19	6	364	128	88
Postage and Printing	1,521	165	9	3	172	60	42
Telephone	1,984	215	12	4	225	79	54
Other	4,015	435	23	7	455	160	110
Total Administrative Costs	\$ 126,828	\$ 13,744	\$ 741	\$ 226	\$ 14,379	\$ 5,040	\$ 3,463

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
RELATING TO CALIFORNIA DEPARTMENT OF EDUCATION PROGRAMS

FOR THE YEAR ENDED JUNE 30, 2008

	Exempt Care Outreach & Training CECT-7033	CCDF Health & Safety CHST-7033	Continuing Special Needs CICD-5021	Instructional Materials CIMS-7308	CCDF School-Age Resource CSCC-7142	Alternative Payment CAPP-7039	Alternative Payment Sage 2 C2AP-7036	Alternative Payment Stage 3 C3AP-7036
Salaries and Wages	\$ 1,998	\$ 226	\$ 357	\$ 142	\$ 82	\$ 67,459	\$ 55,617	\$ 38,466
Employee Benefits	421	48	75	30	17	14,198	11,706	8,096
Consultants and Contractual	115	13	20	8	5	3,870	3,191	2,207
Materials and Supplies	361	41	64	26	15	12,186	10,047	6,949
Travel and Training	63	7	11	4	3	2,142	1,766	1,221
Rent	237	27	42	17	10	8,000	6,596	4,562
Occupancy	125	14	22	9	5	4,228	3,486	2,411
Insurance	92	10	16	7	4	3,098	2,554	1,767
Postage and Printing	44	5	8	3	2	1,469	1,211	837
Telephone	57	6	10	4	2	1,915	1,579	1,092
Other	115	13	21	8	5	3,876	3,195	2,210
<i>Total Administrative Costs</i>	<i>\$ 3,627</i>	<i>\$ 411</i>	<i>\$ 648</i>	<i>\$ 257</i>	<i>\$ 148</i>	<i>\$ 122,441</i>	<i>\$ 100,948</i>	<i>\$ 69,817</i>

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year Ended: JUNE 30, 2008 Contract No. CCTR - 7207

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
DAYS OF ENROLLMENT						
<i>Infants (up to 18 months)</i>						
Full-time-plus	101	-		-	2.006	-
Full-time	103	-		-	1.700	-
Three-quarters-time	105	-		-	1.275	-
One-half-time	107	-		-	0.935	-
<i>FCCH Infants (up to 18 months)</i>						
Full-time plus	101A	-		-	1.652	-
Full-time	103A	-		-	1.400	-
Three-quarters-time	105A	-		-	1.050	-
One-half-time	107A	-		-	0.770	-
<i>Toddlers (18 up to 36 months)</i>						
Full-time-plus	101B	3		3	1.652	4.96
Full-time	103B	10,723		10,723	1.400	15,012.20
Three-quarters-time	105B	910		910	1.050	955.50
On-half-time	107B	118		118	0.770	90.86
<i>Three Years and Older</i>						
Full-time-plus	111	-		-	1.180	-
Full-time	113	-		-	1.000	-
Three-quarters-time	115	-		-	0.750	-
One-half-time	117	-		-	0.550	-
<i>Exceptional Needs</i>						
Full-time-plus	121	-		-	1.416	-
Full-time	123	-		-	1.200	-
Three-quarters-time	125	-		-	0.900	-
One-half-time	127	-		-	0.660	-
<i>Limited and Non-English Proficient</i>						
Full-time-plus	131	-		-	1.298	-
Full-time	133	-		-	1.100	-
Three-quarters-time	135	-		-	0.825	-
One-half-time	137	-		-	0.605	-
<i>Children at Risk of Abuse or Neglect</i>						
Full-time-plus	141	-		-	1.298	-
Full-time	143	-		-	1.100	-
Three-quarters-time	145	-		-	0.825	-
One-half-time	147	-		-	0.605	-
<i>Severely Handicapped</i>						
Full-time-plus	151	-		-	1.770	-
Full-time	153	-		-	1.500	-
Three-quarters-time	155	-		-	1.125	-
One-half-time	157	-		-	0.825	-
TOTAL DAYS OF ENROLLMENT	190	11,754	-	11,754		16,063.52
DAYS OF OPERATION	169	246		246		
DAYS OF ATTENDANCE	179	11,754		11,754		



NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.

AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year Ended: JUNE 30, 2008 Contract No. CCTR - 7207

SECTION II - NONCERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
Report all children who were not certified but were served at the same site(s) as certified children.		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
DAYS OF ENROLLMENT						
<i>Infants (up to 18 months)</i>						
Full-time-plus	201	-		-	2.006	-
Full-time	203	1,447		1,447	1.700	2,459.90
Three-quarters-time	205	-		-	1.275	-
One-half-time	207	-		-	0.935	-
<i>FCCH Infants (up to 18 months)</i>						
Full-time plus	201A	-		-	1.652	-
Full-time	203A	-		-	1.400	-
Three-quarters-time	205A	-		-	1.050	-
One-half-time	207A	-		-	0.770	-
<i>Toddlers (18 up to 36 months)</i>						
Full-time-plus	201B	-		-	1.652	-
Full-time	203B	1,945		1,945	1.400	2,723.00
Three-quarters-time	205B	-		-	1.050	-
On-half-time	207B	-		-	0.770	-
<i>Three Years and Older</i>						
Full-time-plus	211	-		-	1.180	-
Full-time	213	5,473		5,473	1.000	5,473.00
Three-quarters-time	215	-		-	0.750	-
One-half-time	217	-		-	0.550	-
<i>Exceptional Needs</i>						
Full-time-plus	221	-		-	1.416	-
Full-time	223	-		-	1.200	-
Three-quarters-time	225	-		-	0.900	-
One-half-time	227	-		-	0.660	-
<i>Limited and Non-English Proficient</i>						
Full-time-plus	231	-		-	1.298	-
Full-time	233	-		-	1.100	-
Three-quarters-time	235	-		-	0.825	-
One-half-time	237	-		-	0.605	-
<i>Children at Risk of Abuse or Neglect</i>						
Full-time-plus	241	-		-	1.298	-
Full-time	243	-		-	1.100	-
Three-quarters-time	245	-		-	0.825	-
One-half-time	247	-		-	0.605	-
<i>Severely Handicapped</i>						
Full-time-plus	251	-		-	1.770	-
Full-time	253	-		-	1.500	-
Three-quarters-time	255	-		-	1.125	-
One-half-time	257	-		-	0.825	-
TOTAL DAYS OF ENROLLMENT	290	8,865	-	8,865		10,655.90

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. CCTR - 7207

SECTION III - REVENUE	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302			\$0
Restricted income for operating costs	308			0
Other (specify):	339			0
Other (specify):	312			0
SUBTOTAL	310	0	0	0
TRANSFER FROM RESERVE FUND	311			0
FAMILY FEES FOR CERTIFIED CHILDREN	329	2,885		2,885
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Cal Learn Program	358			0
Other (specify): Head Start Revenue	362	1,041,675		1,041,675
TOTAL REVENUE	390	\$1,044,560	\$0	\$1,044,560

SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				
Direct Payments to Providers (FCCH Only)	401			\$0
1000 Certificated Salaries	402	279,344		279,344
2000 Classified Salaries	404	702,169		702,169
3000 Employee Benefits	406	296,415		296,415
4000 Books and Supplies	408	75,130		75,130
5000 Services/Other Operating Expenses	412	123,687		123,687
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Replace Equipment (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Start-Up/Close-Down Expenses (migrant)	449			0
Indirect Costs -- Rate %: 8.00%	459	126,828		126,828
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):	489			0
TOTAL EXPENSES	490	\$1,603,573	\$0	\$1,603,573
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$126,828		\$126,828

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

**Total Expenses above includes the Head Start's portion of the expenses of the center. Only the CDE expenditures (based upon enrollment) are listed on the Schedule of Expenditures by State Categories page 53.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for State Preschool Programs**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 49-B822
 Fiscal Year End: JUNE 30, 2008 Contract No. CPKP - 7003
 Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
Days of Enrollment	190	8,810		8,810
Days of Operation	169	233		233
Days of Attendance	179	8,733		8,733

SECTION II - NONCERTIFIED CHILDREN

<input checked="" type="checkbox"/> No Noncertified Children Check this box and continue to Section III if no noncertified children are enrolled in the program					
Days of Enrollment	<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;">290</td> <td style="width: 25%;">0</td> <td style="width: 25%;"></td> <td style="width: 25%;">0</td> </tr> </table>	290	0		0
290	0		0		

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

- ☒ YES
☐ NO - Explain any discrepancies.

Attendance data reported in Column C, above, agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

- ☒ YES
☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheet(s) to explain information contained on this page:

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for State Preschool Programs**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Vendor No. 49-B822

Fiscal Year End: JUNE 30, 2008

Contract No. CPKP - 7003

SECTION III - REVENUE	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302			\$0
Restricted income for operating costs	308			0
Maintenance of Effort	339			0
Other (specify):	312			0
SUBTOTAL	311	0	0	0
TRANSFER FROM RESERVE FUND	310			0
FAMILY FEES FOR CERTIFIED CHILDREN (GWAP Only)	329			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Cal Learn Program	306			0
Head Start Funds	360			0
Other (specify):	362			0
TOTAL REVENUE	390	\$0	\$0	\$0

SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				
1000 Certificated Salaries	402	\$73,993		\$73,993
2000 Classified Salaries	404	48,270		48,270
3000 Employee Benefits	406	36,279		36,279
4000 Books and Supplies	408	6,895		6,895
5000 Services and Other Operating Expenses	412	6,367		6,367
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Equipment Replacement (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447	53,473		53,473
Indirect Costs -- Rate: 8.00%	459	13,744		13,744
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):	489			0
Total Expenses	490	\$239,021	\$0	\$239,021
TOTAL ADMINISTRATIVE COST (included in section IV above)		\$13,744		\$13,744

COMMENTS - If necessary, attach additional sheet(s) to explain information contained on this page:

*** The Start-Up expenditures above are reported in their natural classifications on the Schedule of Expenditures by State Categories on page 53 of this report.

AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509
Fiscal Year End: JUNE 30, 2008 Contract No. CPKS - 7005
Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	3		3
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	3	0	3
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$3	\$0	\$3

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries			\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	9,262		9,262
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	741		741
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	10,003	0	10,003
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$10,003	\$0	\$10,003
TOTAL ADMINISTRATIVE COST (included in section II above)	\$741		\$741

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. CCAP - 7204

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	0	0	0
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$0	\$0	\$0

SECTION II - EXPENDITURES

REIMBURSABLE			\$0
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses		2,821	2,821
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)	2,821	(2,821)	0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	226		226
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	3,047	0	3,047
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$3,047	\$0	\$3,047
TOTAL ADMINISTRATIVE COST (included in section II above)	\$226		\$226

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL FISCAL REPORT
for Resource and Referral Programs**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. CRRP - 7034

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	EDP NO.	Column A	Column B	Column C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Restricted income for operating costs	308			\$0
Maintenance of Effort	339			0
Other (Specify): GIMS-1658	312			0
SUBTOTAL	311	0	0	0
TRANSFER FROM RESERVE FUND	310	837		837
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349	14		14
NON-RESTRICTED INCOME				0
Other (Specify): Misc. Income	362	4,040		4,040
TOTAL REVENUE	390	\$4,891	\$0	\$4,891

SECTION II - EXPENSES

REIMBURSABLE EXPENSES				
1000 Certificated Salaries	402			\$0
2000 Classified Salaries	404	83,721		83,721
3000 Employee Benefits	406	20,850		20,850
4000 Books and Supplies	408	21,019	(9,787)	11,232
5000 Services and Other Operating Expenses	412	54,152	9,787	63,939
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (<i>program-related</i>)	414			0
6500 Equipment Replacement (<i>program-related</i>)	416			0
Depreciation or Use Allowance	439			0
Indirect Costs -- Rate: 8.00%	459	14,379		14,379
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other (Specify):	489			0
TOTAL EXPENSES	490	\$194,121	\$0	\$194,121

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509
 Fiscal Year End: JUNE 30, 2008 Contract No. CCEL - 7020
 Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS		5	5
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):	5	(5)	0
Subtotal Revenue for Current Fiscal Year	5	0	5
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$5	\$0	\$5

SECTION II - EXPENDITURES

REIMBURSABLE			\$0
1000 Certificated Salaries			
2000 Classified Salaries	37,599		37,599
3000 Employee Benefits	9,939		9,939
4000 Books and Supplies	1,736	(841)	895
5000 Services and Other Operating Expenses	13,721	841	14,562
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	5,040		5,040
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	68,035	0	68,035
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$68,035	\$0	\$68,035
TOTAL ADMINISTRATIVE COST (included in section II above)	\$5,040		\$5,040

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509
 Fiscal Year End: JUNE 30, 2008 Contract No. CCIP - 7033
 Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):	2,155		2,155
Subtotal Revenue for Current Fiscal Year	2,155	0	2,155
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$2,155	\$0	\$2,155

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries			\$0
2000 Classified Salaries	23,315		23,315
3000 Employee Benefits	4,723		4,723
4000 Books and Supplies	6,674	(6)	6,668
5000 Services and Other Operating Expenses	8,574	6	8,580
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	3,463		3,463
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	46,749	0	46,749
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$46,749	\$0	\$46,749
TOTAL ADMINISTRATIVE COST (included in section II above)	\$3,463		\$3,463

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509
Fiscal Year End: JUNE 30, 2008 Contract No. CECT - 7033
Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			0
Parent fees for noncertified children			0
Other (specify):	2,128		2,128
Subtotal Revenue for Current Fiscal Year	2,128	0	2,128
Revenue Incurred in Prior Years	1,907		1,907
TOTAL REVENUE	\$4,035	\$0	\$4,035

SECTION II - EXPENDITURES

REIMBURSABLE			\$0
1000 Certificated Salaries			
2000 Classified Salaries	32,975		32,975
3000 Employee Benefits	5,958		5,958
4000 Books and Supplies	2,666	(356)	2,310
5000 Services and Other Operating Expenses	3,736	356	4,092
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	3,627		3,627
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	48,962	0	48,962
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$48,962	\$0	\$48,962
TOTAL ADMINISTRATIVE COST (included in section II above)	\$3,627		\$3,627

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. CHST - 7033

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	0	0	0
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$0	\$0	\$0

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries			\$0
2000 Classified Salaries	365		365
3000 Employee Benefits	55		55
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	4,711		4,711
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	411		411
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	5,542	0	5,542
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$5,542	\$0	\$5,542
TOTAL ADMINISTRATIVE COST (included in section II above)	\$411		\$411

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509
Fiscal Year End: JUNE 30, 2008 Contract No. CICD - 5021
Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):	172		172
Subtotal Revenue for Current Fiscal Year	172	0	172
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$172	\$0	\$172

SECTION II - EXPENDITURES

REIMBURSABLE			\$0
1000 Certificated Salaries			
2000 Classified Salaries	10,871	(6,473)	4,398
3000 Employee Benefits	1,783	(1,084)	699
4000 Books and Supplies	3,116	(211)	2,905
5000 Services and Other Operating Expenses	3,698	(3,598)	100
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	1,557	(909)	648
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	21,025	(12,275)	8,750
Expenses Incurred in Prior Years		12,275	12,275
TOTAL EXPENSES	\$21,025	\$0	\$21,025
TOTAL ADMINISTRATIVE COST (included in section II above)	\$1,557		\$1,557

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. CIMS - 7308

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	0	0	0
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$0	\$0	\$0

SECTION II - EXPENDITURES

REIMBURSABLE			\$0
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	3,207		3,207
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%	257		257
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	3,464	0	3,464
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$3,464	\$0	\$3,464
TOTAL ADMINISTRATIVE COST (included in section II above)	\$257		\$257

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509
Fiscal Year End: JUNE 30, 2008 Contract No. CSCC - 7142
Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program			\$0
Cal Learn Program			0
Match requirement			0
Maintenance of Effort			0
Other (specify):			0
SUBTOTAL	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			0
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	0	0	0
Revenue Incurred in Prior Years			0
TOTAL REVENUE	\$0	\$0	\$0

SECTION II - EXPENDITURES

REIMBURSABLE			\$0
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	1,852		1,852
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 8.00%	148		148
NONREIMBURSABLE EXPENSES			0
6100-6500 Nonreimbursable capital outlay			0
Other nonreimbursable expenses (specify):			0
Subtotal Expenses for Current Fiscal Year	2,000	0	2,000
Expenses Incurred in Prior Years			0
TOTAL EXPENSES	\$2,000	\$0	\$2,000
TOTAL ADMINISTRATIVE COST (included in section II above)	\$148		\$148

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL FISCAL REPORT
for Alternative Payment or Family Child Care Home Programs

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. CAPP - 7039

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	EDP NO.	Column A	Column B	Column C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302			\$0
Restricted income for operating costs	306			0
Cal Learn Program	308			0
Maintenance of Effort	339			0
Other:	312			0
SUBTOTAL	311	0	0	0
TRANSFER FROM RESERVE FUND	310			0
FAMILY FEES FOR CERTIFIED CHILDREN	329	27,304		27,304
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349		126	126
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Other:	362			0
TOTAL REVENUE	390	\$27,304	\$126	\$27,430

SECTION II - EXPENSES

REIMBURSABLE EXPENSES				
Direct Payments to Providers	401	\$1,336,158		\$1,336,158
1000 Certificated Salaries	402			0
2000 Classified Salaries	404	99,797		99,797
3000 Employee Benefits	406	25,355		25,355
4000 Books and Supplies	408	20,037	(4,801)	15,236
5000 Services and Other Operating Expenses	412	49,163	4,801	53,964
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Equipment Replacement (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Indirect Costs -- Rate: 8.00%	459	122,441		122,441
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other:	489			0
TOTAL EXPENSES	490	\$1,652,951	\$0	\$1,652,951
TOTAL ADMINISTRATIVE COST (included above)	690	\$122,441		\$122,441
DAYS OF OPERATION	169	250		250

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL FISCAL REPORT
for Alternative Payment or Family Child Care Home Programs

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. C2AP - 7036

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	EDP NO.	Column A	Column B	Column C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302			\$0
Restricted income for operating costs	306			0
Cal Learn Program	308			0
Maintenance of Effort	339			0
Other:	312			0
SUBTOTAL	311	0	0	0
TRANSFER FROM RESERVE FUND	310	3,583		3,583
FAMILY FEES FOR CERTIFIED CHILDREN	329	14,888	70	14,958
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349		134	134
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Other:	362			0
TOTAL REVENUE	390	\$18,471	\$204	\$18,675

SECTION II - EXPENSES

REIMBURSABLE EXPENSES				\$1,079,459
Direct Payments to Providers	401	\$1,079,459		0
1000 Certificated Salaries	402			111,453
2000 Classified Salaries	404	111,453		29,428
3000 Employee Benefits	406	29,428		7,489
4000 Books and Supplies	408	14,108	(6,619)	34,021
5000 Services and Other Operating Expenses	412	27,402	6,619	0
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Equipment Replacement (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Indirect Costs -- Rate: 8.00%	459	100,948		100,948
NONREIMBURSABLE EXPENSES				0
6100-6500 Nonreimbursable capital outlay	479			0
Other:	489			0
TOTAL EXPENSES	490	\$1,362,798	\$0	\$1,362,798
TOTAL ADMINISTRATIVE COST (included above)	690	\$100,948		\$100,948
DAYS OF OPERATION	169	250		250

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL FISCAL REPORT
for Alternative Payment or Family Child Care Home Programs

Agency Name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Vendor No. 20-B509

Fiscal Year End: JUNE 30, 2008 Contract No. C3AP - 7036

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

SECTION I - REVENUE	EDP NO.	Column A	Column B	Column C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302			\$0
Restricted income for operating costs	306			0
Cal Learn Program	308			0
Maintenance of Effort	339			0
Other:	312			0
SUBTOTAL	311	0	0	0
TRANSFER FROM RESERVE FUND	310			0
FAMILY FEES FOR CERTIFIED CHILDREN	329	22,111	1	22,112
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349		102	102
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Other:	362			0
TOTAL REVENUE	390	\$22,111	\$103	\$22,214

SECTION II - EXPENSES

REIMBURSABLE EXPENSES				
Direct Payments to Providers	401	\$745,197		\$745,197
1000 Certificated Salaries	402			0
2000 Classified Salaries	404	85,259		85,259
3000 Employee Benefits	406	20,507		20,507
4000 Books and Supplies	408	10,895	(4,295)	6,600
5000 Services and Other Operating Expenses	412	10,851	4,295	15,146
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Equipment Replacement (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Indirect Costs -- Rate: 8.00%	459	69,817		69,817
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other:	489			0
TOTAL EXPENSES	490	\$942,526	\$0	\$942,526
TOTAL ADMINISTRATIVE COST (included above)	690	\$69,817		\$69,817
DAYS OF OPERATION	169	250		250

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL RESERVE ACCOUNT CASH ACTIVITY REPORT
for Alternative Payment Programs**

Agency Name: Community Action Partnership of Madera County, Inc.

Fiscal Year End: June 30, 2008

Vendor No. 20-B509

Federally Insured Bank Name: West America Bank

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

ALTERNATIVE PAYMENT RESERVE ACCOUNT	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY'S ACCOUNTING LEDGER	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
BEGINNING CASH BALANCE - Last Fiscal Year's Ending Cash Balance (Not from CDFS 9530)	\$17,699		\$17,699
PLUS CASH TRANSFERRED TO RESERVE ACCOUNT FROM CONTRACT(S) - During Current Fiscal Year:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Reserve Account	0	0	0
SUBTOTAL	17,699	0	17,699
PLUS INTEREST CREDITED TO RESERVE ACCOUNT - During Current Fiscal Year			
	18		18
LESS CASH TRANSFERRED FROM RESERVE ACCOUNT TO CONTRACT(S) - During Current Fiscal Year:			
Contract No. C2AP - 7036	3,583		3,583
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Reserve Account	3,583	0	3,583
ENDING CASH BALANCE - This Fiscal Year	\$14,134	\$0	\$14,134

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

AUDITED FINAL RESERVE ACCOUNT CASH ACTIVITY REPORT
for Resource and Referral Programs

Agency Name: Community Action Partnership of Madera County, Inc.

Fiscal Year End: June 30, 2008

Vendor No. 20-B509

Federally Insured Bank Name: West America Bank

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

RESOURCE AND REFERRAL RESERVE ACCOUNT	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY'S ACCOUNTING LEDGER	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
BEGINNING CASH BALANCE - Last Fiscal Year's Ending Cash Balance (Not from CDFS 9530)	\$836		\$836
PLUS CASH TRANSFERRED TO RESERVE ACCOUNT FROM CONTRACT(S) - During Current Fiscal Year:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Reserve Account	0	0	0
SUBTOTAL	836	0	836
PLUS INTEREST CREDITED TO RESERVE ACCOUNT - During Current Fiscal Year	1		1
LESS CASH TRANSFERRED FROM RESERVE ACCOUNT TO CONTRACT(S) - During Current Fiscal Year:			
Contract No. CRRP - 7034	837		837
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Reserve Account	837	0	837
ENDING CASH BALANCE - This Fiscal Year	\$0	\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL RESERVE ACCOUNT CASH ACTIVITY REPORT
for Center Base Programs**

Agency Name: Community Action Partnership of Madera County, Inc.

Fiscal Year End: June 30, 2008

Vendor No. 20-B509

Federally Insured Bank Name: West America Bank

Independent Auditor's Name: Randolph Scott & Company; Certified Public Accountants, Inc.

ALTERNATIVE PAYMENT RESERVE ACCOUNT	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY'S ACCOUNTING LEDGER	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
BEGINNING CASH BALANCE - Last Fiscal Year's Ending Cash Balance (Not from CDFS 9530)	\$0		\$0
PLUS CASH TRANSFERRED TO RESERVE ACCOUNT FROM CONTRACT(S) - During Current Fiscal Year:			
Contract No. CPKP - 7003	1,400		1,400
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Reserve Account	1,400	0	1,400
SUBTOTAL	1,400	0	1,400
PLUS INTEREST CREDITED TO RESERVE ACCOUNT - During Current Fiscal Year			0
LESS CASH TRANSFERRED FROM RESERVE ACCOUNT TO CONTRACT(S) - During Current Fiscal Year:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Reserve Account	0	0	0
ENDING CASH BALANCE - This Fiscal Year	\$1,400	\$0	\$1,400

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2008

SECTION I: SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- | | | | | |
|---|-------|-----|-------------|----|
| * Material weakness(es) identified? | _____ | yes | _____X_____ | no |
| * Control Deficiency(s) identified that are not considered to be material weaknesses? | _____ | yes | _____X_____ | no |
| * Noncompliance material to financial statements noted? | _____ | yes | _____X_____ | no |

Any audit findings disclosed that are required to be reported in accordance with Government Auditing Standards.	_____	yes	_____X_____	no
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Federal Awards

Type of auditor's report issued on compliance for major programs: Unqualified

Internal control over major programs:

- | | | | | |
|---|-------|-----|-------------|----|
| * Material weakness(es) identified? | _____ | yes | _____X_____ | no |
| * Control Deficiency(s) identified that are not considered to be material weaknesses? | _____ | yes | _____X_____ | no |

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	_____	yes	_____X_____	no
--	-------	-----	-------------	----

Identification of major programs:

Department of Health & Human Services:	
Head Start & Migrant Head Start	CFDA: 93.600
Alternative Payment / Altern. Payment - Stages 2 & 3	CFDA: 93.575
Department of Agriculture:	
Child Care Food Program	CFDA: 10.558
Department of Justice:	
Rape & Sexual Assault Program and Victim Witness	CFDA: 16.575

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - (Continued)
YEAR ENDED JUNE 30, 2008

SECTION I: SUMMARY OF AUDIT RESULTS – (Continued)

Dollar threshold used to distinguish Type A programs from Type B programs was \$394,845.

Community Action Partnership of Madera County, Inc. did qualify as a low-risk auditee in accordance with OMB Circular A-133.

SECTION II: FINANCIAL STATEMENTS FINDINGS

PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS

1. Program: Stanislaus Dept. of Education – pass through program from the State of California: Department of Education (CDE) - State Migrant
Criteria: Funding Terms & Conditions – General Child Care Requirements Section IV.A. Parent Fee Collection
Context: In the course of our examination of the state migrant child care subsidy program, it was noted that where applicable family fees were not being assessed and collected.
Status: No instances of noncompliance were noted during the 07/08 fiscal year.

CONTROL DEFICIENCY - MATERIAL WEAKNESSES
None.

CONTROL DEFICIENCY – NON-MATERIAL WEAKNESSES
None.

AUDIT FINDING OR QUESTIONED COSTS
None.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - (Continued)
YEAR ENDED JUNE 30, 2008

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS

None.

CONTROL DEFICIENCY - MATERIAL WEAKNESSES

None.

CONTROL DEFICIENCY – NON-MATERIAL WEAKNESSES

None.

AUDIT FINDING OR QUESTIONED) COSTS

None.

